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# NORTH HAMPTON ANNUAL REPORT INCORPORATED 1742



FOR THE FISCAL YEAR ENDED  
JUNE 30, 2017

## - EMERGENCY NUMBERS -

FIRE EMERGENCY	9-1-1
AMBULANCE EMERGENCY	9-1-1
POLICE EMERGENCY	9-1-1

## - TELEPHONE DIRECTORY -

Administration	964-8087
Assessing	964-8087
Building Inspector	964-8650
Town Clerk/Tax Collector	964-6029
Fire (routine business only)	964-5500
Police (routine business only)	964-8621
Public Works Department	964-6442
Recycling Center/Brush Dump	964-9825
Planning & Zoning	964-8650
Public Safety Director	964-8087
Recreation	964-3170
Public Library	964-6326
North Hampton School	964-5501
Winnacunnet High School	926-3395

## - HOURS OPEN TO THE PUBLIC -

Town Offices	7:00 a.m. - 4:00 p.m.	Monday through Thursday Friday
	8:00 a.m. - 12:00 p.m.	
Town Clerk/Tax Collector	8:30 a.m. - 6:00 p.m.	Monday
	8:30 a.m. - 3:00 p.m.	Tuesday, Wednesday, Thursday
	8:30 a.m. - 12:00 p.m.	Friday
Public Library	9:30 a.m. - 5:00 p.m.	Monday, Wednesday, Friday
	9:30 a.m. - 8:00 p.m.	Tuesday, Thursday
	9:30 a.m. - 2:00 p.m.	Saturday
Recycling Center	8:00 a.m. - 12:00 p.m.	Wednesday and Saturday
	1:00 p.m. - 5:00 p.m.	
Brush Dump	April - November	Saturday
	8:00 a.m. - 12:00 p.m.	
	1:00 p.m. - 5:00 p.m.	

## - MEETING SCHEDULES -

Select Board	7:00 p.m.	2 <sup>nd</sup> & 4 <sup>th</sup> Monday of the month
Planning Board	6:30 p.m.	1 <sup>st</sup> & 3 <sup>rd</sup> Tuesday of the month
Zoning Board	6:30 p.m.	4 <sup>th</sup> Tuesday of the month
Conservation Commission	7:00 p.m.	2 <sup>nd</sup> Tuesday of the month

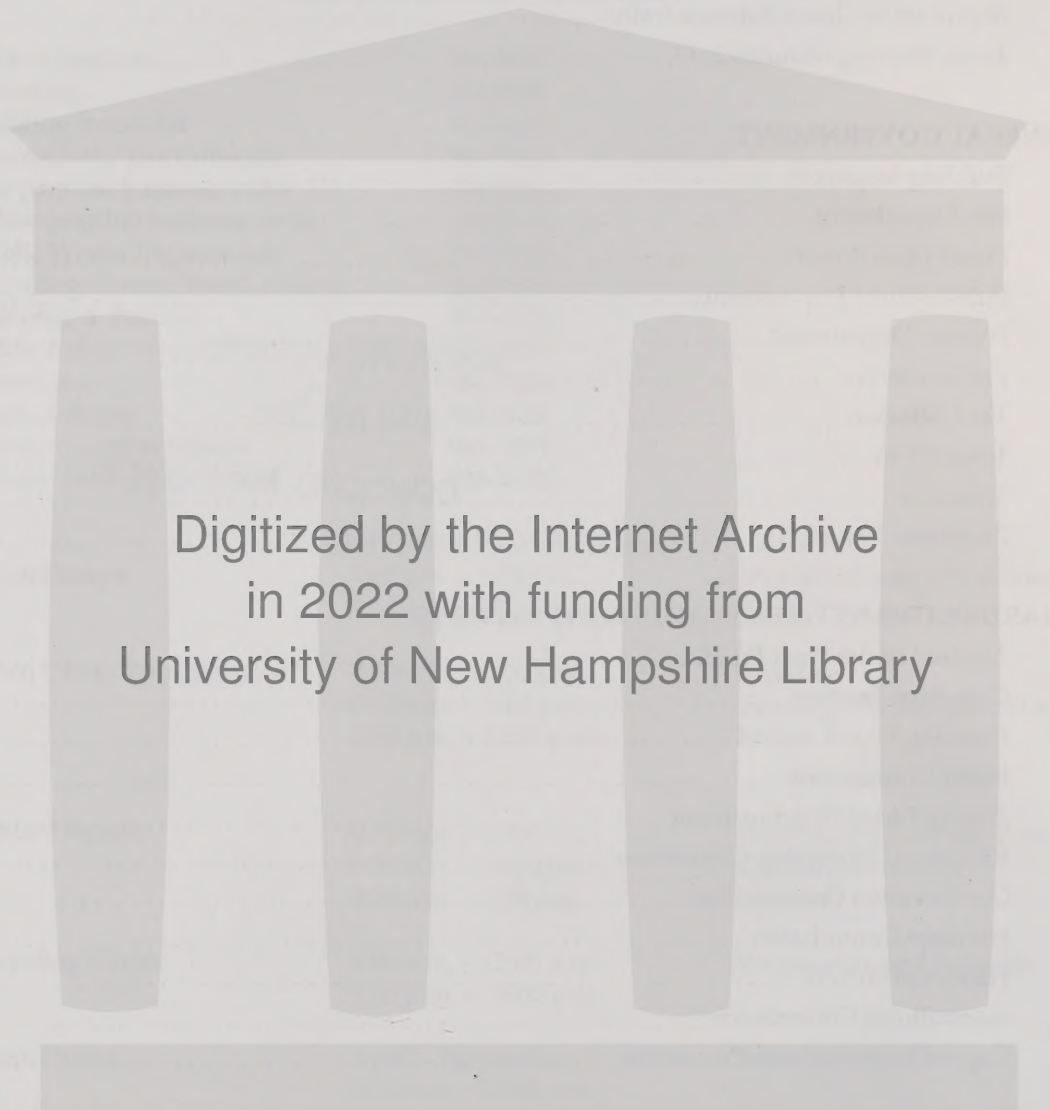
WEBSITE      [www.northhampton-nh.gov](http://www.northhampton-nh.gov)

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The North Hampton Select Board would like to dedicate the 2017 Town Report to the Citizens of the Town of North Hampton. In the past this dedication typically honored a member of our community that had set an example to all of us as a person to be recognized. In 2017 we celebrated our 275<sup>th</sup> anniversary as a town first incorporated in 1742. In deference to this historic event the Select Board chose to honor all of our citizens, past and present, that have made North Hampton such a unique and special town. We are blessed to live in such a wonderful place that embraces the past while looking towards the future. A place that allows our residents to raise their families in security while enjoying the bounty that the region has to offer. It is our obligation to ensure that this gift is maintained for future generations and that opportunity and prosperity are available to those that respect the special nature of North Hampton.





# NORTH HAMPTON TOWN OFFICERS AS OF JUNE 30, 2017

	ELECTED TERM	
		EXPIRES
MODERATOR	WILLIAM S. BOESCH	2018
SELECT BOARD	JAMES MAGGIORE, CHAIR	2019
	LARRY MILLER, VICE CHAIR	2018
	KATHLEEN KILGORE	2020
TOWN CLERK/TAX COLLECTOR	SUSAN BUCHANAN	2019
TREASURER	BARBARA DEWING	2018
SUPERVISORS OF THE CHECKLIST	JILL BRANDT	2018
	HOPE MILLER	2020
	JANE MORSE	2022
TRUSTEES OF THE LIBRARY	SUSAN LEONARDI	2018
	JUDY DAY	2019
	JACQUELINE BRANDT	2020
BUDGET COMMITTEE	GEORGE CHAUNCEY	2018
	JOHN ANTHONY SIMMONS	2018
	CHARLES GALLANT	2019
	JONATHAN PINETTE	2019
	FRANK FERRARO	2020
	LAUREL POHL	2020
	LARRY MILLER	SELECT BOARD REPRESENTATIVE
	JAMES SUNUNUSCHOOL	BOARD REPRESENTATIVE
	BRIAN GOODE	LITTLE BOAR'S HEAD REPRESENTATIVE
TRUSTEES OF THE TRUST FUNDS	MARY LAMBERT	2018
	GEORGE CHAUNCEY	2019
	MARGARET BROWN	2020



**TRUSTEES OF THE  
CEMETERIES**

KENDALL CHEVALIER, CEMETERY SUPERINTENDENT	
MARGARET A. BROWN	2018
MARY LAMBERT	2019
GEORGE CHAUNCEY	2020

**PLANNING BOARD**

PHILLIP E. WILSON	2018
JOSH JEFFREY	2018
DAN DERBY	2019
TERRENCE BELLUCHE	2019
NANCY MONAGHAN	2020
TIM HARNED, CHAIR	2020
JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	

**ZONING BOARD OF  
ADJUSTMENT**

MARK JANOS	2018
GEORGE LAGASSA	2019
JONATHAN PINETTE	2019
ROBIN REID, ALTERNATE	2019
JOSEPH BERNARDO	2020
DAVID BUCHANAN	2020

**WATER COMMISSION**

HENRY FULLER, CO-CHAIR	2018
TIMOTHY HARNED, SECRETARY	2018
ROBERT LANDMAN, CO-CHAIR	2019
RICHARD T. BETTCHER	2020
JIM MAGGIORE, SELECT BOARD REP	

**- APPOINTED OFFICIALS -  
JUNE 30, 2017**

TOWN ADMINISTRATOR	PAUL APPLE
ADMINISTRATIVE ASSISTANT/HUMAN RESOURCES DIRECTOR	JANET L. FACELLA
POLICE CHIEF	MICHAEL E. MADDOCKS
FIRE CHIEF	MICHAEL J. TULLY
PUBLIC WORKS DIRECTOR	JOHN HUBBARD
BUILDING INSPECTOR/CODE ENFORCEMENT	KEVIN KELLEY
ASSISTANT BUILDING INSPECTOR	GLEN BOSWORTH
RECREATION DIRECTOR	JAMES O'HARA
PLANNING & ZONING ADMINISTRATOR	RICHARD MILNER
WELFARE OFFICER	JANET L. FACELLA
TAX ASSESSOR	MUNICIPAL RESOURCES INCORPORATED
FINANCE DIRECTOR	RYAN CORNWELL
BOOKKEEPER	ANNE KENNY
DEPUTY TOWN CLERK	PATRICIA LEE
LIBRARIAN	SUSAN GRANT, DIRECTOR
CHANNEL 22 EXECUTIVE PRODUCER	JOHN SAVASTANO
REPRESENTATIVE TO SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT (53-B)	TOM MCMANUS

**- APPOINTED BOARDS AND OFFICIALS -  
AS OF JUNE 30, 2017**

	APPOINTED	TERM EXPIRES
<b>HERITAGE COMMISSION</b>	JANE CURRIVAN, TREASURER	2018
	PAUL CUETARA	2018
	CAROLYN BROOKS, ALTERNATE	2018
	JEFFREY HILLIER, ALTERNATE	2018
	VICKI JONES, ALTERNATE	2018
	CYNTHIA SWANK, SECRETARY	2019
	DONNA ETELA, CHAIR	2020
	JANE ROBIE	2020
	NANCY MONAGHAN, PLANNING BOARD REP	
	JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	
<b>CONSERVATION COMMISSION</b>	PHILLIP THAYER	2019
	KATHY GRANT, VICE CHAIR	2019
	MIKE LYNCH	2019
	SHEP KRONER	2019
	LISA WILSON, CHAIR	2020
	LAURI ETELA	2020
	ALLYSON RIDER, ALTERNATE	2020
	ANDREW VORKINK, CHAIR OF SUBCOMMITTEE ON EASEMENTS	
<b>BANDSTAND COMMITTEE</b>	DELORES J. CHASE, CHAIR	2018
	KENDALL CHEVALIER	2018
	DEBORAH KRONER	2018
	KATHLEEN KILGORE	2018
	SANDRA SHERIDAN	2018
<b>MOSQUITO COMMISSION</b>	ROBERT HAMILTON	
	PAT MOREINIS DODGE	
	BILL PARE	
<b>ROCKINGHAM PLANNING COMMISSIONER</b>	PHILLIP WILSON, PLANNING BOARD REP	
	DAN DERBY, PLANNING BOARD REP	
<b>RECREATION COMMISSION</b>	DIANE ANDREWS	2018
	DANIELLE STRATER	2018
	MIKE SULLIVAN	2018
	LIAM NEEDHAM	2018
	DALE ROCHFORD	2018
	TAMARA SULLIVAN	2018



**ENERGY COMMITTEE**

DIETRICH EBERT  
SCOTT WILLIAMS  
PETER PHILBROOK  
JAMES MAGGIORE, SELECT BOARD LIAISON

**CABLE ADVISORY COMMITTEE**

JOHN ANTHONY SIMMONS, CHAIR  
JOHN SAVASTANO  
LAUREL POHL  
WALLY KILGORE, VICE CHAIR  
JAMES BETTER, ALTERNATE  
JAMES MAGGIORE, SELECT BOARD LIAISON  
HENRY MARSH, SCHOOL BOARD LIAISON

**AGRICULTURE COMMITTEE**

CYNTHIA JENKINS	2018
DIETER EBERT, CHAIR	2018
WALTER NORDSTROM	2018
HANK BRANDT	2019
LISA COTE	2019
BOBBI BURNS, SECRETARY	2020
JOAN GANOTIS	2020

**CAPITAL IMPROVEMENT  
COMMITTEE**

ANNE AMBROGI, BUDGET COMMITTEE REP  
NANCY MONAGHAN, PLANNING BOARD REP  
CYNTHIA SWANK, CHAIR, RESIDENT REP  
SHEP KRONER, RESIDENT MEMBER  
JUDY DAY, LIBRARY TRUSTEE REP  
JAMES SUNUNU, SCHOOL BOARD REP  
RICHARD STANTON, SELECT BOARD REP

**ECONOMIC DEVELOPMENT  
COMMITTEE**

ROBERT SCHOENBERGER	2018
JAMES BETTER	2018
GARY STEVENS	2018
NANCY MONAGHAN	2018
JOSEPH BERNARDO	2018
LESZEK STACHOW	2018
RICK STANTON	2018
PHILLIP E. WILSON	2018
ANTHONY PASTELIS	2018
KIRSTEN LARSEN SCHULTZ	2018
KATHLEEN KILGORE, SELECT BOARD REPRESENTATIVE	

**JOINT LOSS MANAGEMENT  
COMMITTEE**

JANET FACELLA  
SUSAN BUCHANAN  
KEVIN KELLEY  
JOHN HUBBARD  
ROMEO TURCOTTE  
JEFFREY BARNES  
MICHAEL TULLY

## **- LITTLE BOAR'S HEAD OFFICIALS -**

<b>MODERATOR</b>	A. MICHAEL BURNELL
<b>COMMISSIONERS</b>	RICHARD GARNETT LEON ASADOORIAN BRIAN GOODE
<b>COMMISSIONER EMERITUS</b>	ROBERT A. SOUTHWORTH (1946)
<b>CLERK</b>	DEBORAH KANNER
<b>TREASURER</b>	BECKY MURRAY
<b>AUDITOR</b>	JOHN LATHAM KNAPP
<b>ZONING INSPECTOR</b>	BRIAN GOODE
<b>ZONING BOARD OF ADJUSTMENT</b>	MARGARET SCHOENBERGER, CHAIR LEON ASADOORIAN WILSON UTTER CHARLES GORDON, ALTERNATE GLENN SHWAREY CHUCK ZIAKAS JOHN SHAW
<b>PLANNING BOARD</b>	BOB SCHOENBERGER CHRIS GOODE ROBERT SOUTHWORTH JR. DICKIE GARNETT KATHY MEGNA MICHAEL MEGNA
<b>HERITAGE COMMISSION</b>	MARGARET SCHOENBERGER ROBERT HAMILTON JOYCE HAMILTON DEBORAH KANNER LEON ASADOORIAN JOHN LATHAM KNAPP JANE KENT ROCKWELL
<b>BUDGET COMMITTEE REPRESENTATIVE</b>	RICHARD N.A. GARNETT

## Report of the North Hampton Select Board

The North Hampton Select Board is pleased to submit its annual report on major activities of the 2017 calendar year and fiscal year 2017, which ran from July 1, 2016 to June 30, 2017. The Select Board is the governing body of the Town of North Hampton. It is obligated to observe their statutory duties, the prudent management of Town affairs and to carry out the policies adopted by town meeting.

### Town Meeting 2017:

The Town of North Hampton held its election of Tuesday, March 14, 2017. Despite inclement weather the election was held and total turnout was comparable to previous years. We applaud the efforts of the DPW, Police and Fire Departments as well as many volunteers and town employees who minimized the impact of weather on the election.

The fiscal year 2017 operating budget of \$6,982,118 was approved by a vote of 712 to 204. The Select Board submitted 19 spending articles on the 2017 ballot for a total of \$1,106,667 which included equipment, capital improvements and general maintenance for buildings and roads. Of the 19 articles, 7 passed for a total of \$536,463 and 12 failed to pass for a total of \$570,204. A Citizen's Petition Warrant Article for \$6,250,000 to build a Safety Complex on Route 1 also failed.

The voters chose Kathleen Kilgore as their new Select Board member to serve a three-year term, joining Chairman Jim Maggiore and Vice Chair Larry Miller. The Board would like to thank Rick Stanton for his years of service and dedication to the Town of North Hampton. The new board first met on March 20, 2017 to elect their chair (Jim Maggiore) and to appoint representatives to the appropriate boards and committees.

### 2017 Financial Condition:

In December of 2017, the Select Board set the current tax rate for North Hampton at \$18.50 per \$1,000. This rate is comprised of four functional areas of spending: Municipal, County, Local Education and State Education.

Municipal:	\$ 5.62
County:	\$ 1.16
Local Education:	\$ 9.24
State Education :	<u>\$ 2.48</u>
Total:	\$18.50

The town portion of the North Hampton tax bill was lowered by \$.07 from FY 16 through a combination of proper fiscal management from our department heads and town administrator, and the vote of the Legislative Body choosing not to pass \$570,204 in Warrant Articles. The largest increases in our tax burden in the last year come for our obligation to local education (North Hampton and Winnacunnet High School) as well as state education. The school portion makes up over 60% of our overall budget. We are ever mindful of the impact rising property taxes can have on households, particularly our senior citizens. It is always our intention to spend tax dollars prudently. North Hampton's tax rate ranks 7<sup>th</sup> lowest over the last five years among the 37 communities in Rockingham County.

The Select Board goals, post March election, largely mirrored the goals of the Select Board prior to the March election. Some of the goals completed during the last year include: paramedic coverage on all shifts, air conditioning in the Town Hall, amicable negotiations with the unions, updating the town web site, reinstating the publishing and mailing of the community newsletter, receiving a grant to analyze the effectiveness of culverts in Philbrick Pond, and improving cross walk safety at the North Hampton Beach. Goals in progress include: analysis of a modern document management system, updating all town policies, public access to defibrillators in all public buildings and analysis of necessary repairs and renovations to the Town Hall and Town Clerk's building. The Board was also able to complete a much needed improvement to our purchasing process by implementing an Electronic Purchase Order system. This will provide improved efficiency, reporting and transparency to the purchasing process.

Access to clean, safe drinking water remains a priority for the Select Board. Most of drinking water wells managed by Aquarion Water Company, now a subsidiary of Eversource, exist within our bounds. These wells supply more than 9,000 homes and more than 25,000 total residents in North Hampton, Hampton and areas of Rye. This past year the Select Board and Water Commission partnered with the Town of Hampton in several legal cases that ultimately sought to ensure



our access to clean drinking water. In the final settlement agreement between parties, North Hampton will receive better well water testing, access to reporting documents, and an active participation in oversight of Aquarion's water quality management. In a separate yet parallel effort, we continue to make significant strides in analyzing the potential breadth and impacts of toxins seeping from Coakley Landfill. For the first time in more than the 25 year history of the Coakley Landfill Group, not just one, but two of their regular meetings were open to the public and held in our Town Hall. Your Select Board will remain diligent in continuing to work to safeguard our water resources and provide our residents access to clean water.

In September of 2017 Paul Apple announced his resignation as Town Administrator after five years of service to the Town of North Hampton. We thank him for his stewardship of the community and wish him well on future endeavors. The Select Board chose Fire Chief/Deputy Town Administrator Michael Tully to assume the position of Interim Town Administrator. The Chief has worked exhaustively during the final months of 2017 to accomplish goals, complete budgets, assist in the process of hiring of open staff positions, and assist with negotiation of a collective bargaining agreement with the North Hampton Profession Firefighters Local 3211. We thank him for his service, which has been above and beyond what was expected during this time of transition.

As a recently awarded Heart Safe Community, North Hampton continues to provide an exceptional level of life services to the citizens of our town; these services being provided by both our Fire/Rescue and Police Departments. While Chief Tully has been tasked as our Interim Town Administrator, the Fire/Rescue Department has been deftly and adroitly managed by Deputy Chief Jason Lajoie. As with other town departments this year, the department has seen its share of changes in personnel during the year, highlighted by the departure of three paramedics. Faced with this challenge, the Fire/Rescue team have stayed focused and patient. We ended the year with a fully staffed paramedic program, maintaining the strong paramedic services mandated by the electorate in 2010.

The Police Department has seen changes in all levels of staffing. The department has navigated the departure of Deputy Chief Steven Janvrin, the retirements of Chief Michael Maddocks and Detective William Adams under the helpful hand of Acting Chief Michael French. Our young staff has trained and worked alongside our veteran officers to provide necessary services. During this interim period the police department has maintained the peace and has provided excellent protection to our community.

We would also like to acknowledge the work of John Hubbard and the North Hampton Department of Public Works for their continued hard work and frugality in maintaining the town's roads, buildings, and properties. John Hubbard, "Hub" and his team provide a myriad of services and always seem to achieve their goals at or below budget. Their prudent and responsible maintenance of our roadways is a shining example on the Seacoast.

The North Hampton Building Inspector, Kevin Kelley moved on to a new opportunity in a neighboring community after years of service to our town. Glen Bosworth has stepped up to fill in with the help of Rick Milner to cover the department. As we move forward, the Board hopes to have a more amicable relationship with our community, businesses and landowners.

Our fiscal management is in the capable hands of Ryan Cornwell and Anne Kenny. Their tireless efforts include, payroll, budget, accounts payable, purchasing functions and budget analysis. They offer resources and information to not only the Select Board but also the Town Administrator, the Budget Committee and other boards and committees as needed. Their accurate and precise data helps the entire town administration perform their duties with confidence.

Of course, without full and complete transparency, our town government would not perform to its fullest extent. With that goal in mind, we must thank Channel 22 and our Cable Director John Savastano. John and his team, "Goose and Maverick," have broadcast nearly all relevant meetings in 2017 and work to make sure the technology exists to provide even more in 2018. Without clear and open meetings available to all citizens, our local democracy cannot function. Channel 22 not only provides meetings on our access channel with Comcast, but also provides on demand content on Town Hall Streams so citizens can access past meetings at the touch of a button. Channel 22 has also broadcast local events such as concerts at our Bandstand, the events surrounding our 275<sup>th</sup> Town Celebration and the recent championship run of our Winnacunnet Warriors football team.

This Board, as those before us, recognizes the continued efforts of the Town Clerk, Susan Buchanan and her team. Sadly, the town bid farewell to the retiring Georgia Dougherty, who after years of serving our town is now pursuing new

adventures in education. Susan and her staff continue to offer a friendly face and helpful hand even when we need to pay our taxes or register our cars.

2017 also saw the celebration of North Hampton's 275<sup>th</sup> Anniversary of incorporation as a town in New Hampshire. Over the course of the year, there were events including cookouts, historical tours, and dinner celebration and a non-denominational service. We would like to thank the many volunteers who unselfishly gave their time to make this event a success. The Heritage Commission and North Hampton Business Association took a strong lead in helping raise funds, manage the events and help promote activities. Among those events was the Harvest dinner held at the Throwback Brewery in November. They were gracious and hospitable hosts and the dinner was spectacular.

North Hampton is so fortunate to have many volunteers and organizations contributing to the fabric and quality of life in our coastal community. The North Hampton community is served by a tireless Recreation Commission. After the abrupt departure of James O'Hara, the volunteer members of the Recreation Department gathered to continue services for our community. These volunteers, in conjunction with the North Hampton Youth Association provide a lifetime of lessons for our youth and their time and efforts are greatly appreciated. We also have Centennial Hall which provides space to the town whenever needed as the work to return this beautiful building to its original grandeur. The North Hampton Bandstand celebrated their 22<sup>nd</sup> year of providing free music at the common offering over a dozen concerts this year including the rousing performance by the Air Force Heritage Band on July 1, 2017. Also, to be recognized are the Friends of North Hampton Public Library whose challenging work and fundraising provide programs, supplies and equipment to the library. These organizations continue to provide a level of enjoyment, entertainment and support that is felt by many in our town.

*"Individual commitment to a group effort-that is what makes a team work, company work a society work, a civilization work."* Vince Lombardi. In the spirit of that thought, we recognize all that Jan Facella does for North Hampton. She is essential in keeping the day-to-day operation of the municipal business running efficient and helps our team successfully overcome the many challenges that it faces regularly.

The new year will certainly provide many additional challenges, many known, and many unknown now. To name just a few, in 2018 we are required by law to complete a town wide revaluation of assessed properties. The Board will continue to seek ways to provide better wireless service in underserved areas. The Economic Development Committee will commission a town wide survey to include a gauge of satisfaction and interest in development of Route One. The New Hampshire House and Senate will evaluate nearly 1,000 pieces of legislation which will directly or indirectly impact our town. Regardless of the challenges we will face, rest assure that your Select Board will work alongside our town employees, commissions, committees, volunteers, town residents and businesses to successfully overcome these challenges and improve the quality of our town, our lives.

In closing, as your Select Board, we would like to recognize and thank the many residents who take time to actively participate in town matters. Whether you participate in town meetings or serve as commissioners, trustees, committee members on one or more of than the 20 boards and commissions in town, your time and effort is what makes our town the unique and special place we call Home.

Respectfully yours,

Jim Maggiore, Chair  
Larry Miller, Vice Chair  
Kathleen Kilgore, Member



## Report of the Town Administrator

To the Citizens of North Hampton:

The last year presented the Town with many challenges, not the least of which was a large personnel turnover in key positions. Remaining employees are currently wearing multiple hats in order to provide services to you, our residents.

Last spring Deputy Police Chief Steven Janvrin accepted a position with the Town of Stratham. In July, Michael Maddocks our Police Chief, determined the time was right for retirement. These losses were followed by resignations from our Building Inspector, Kevin Kelly, Paul Apple, Town Administrator and Recreation Director Jim O'Hara. In addition, there was turnover of several Police Officers and Firefighter/Paramedics within our Public Safety Departments. We wish all of these employees the best in the future and are working diligently to fill these positions by spring 2018, to assure our departments continue to provide the high level of service our residents are accustomed to.

The Economic Development Committee was revived and has been meeting regularly. This committee of residents are investigating economic development opportunities within our Town as well as the impact any changes could have on the tax rate with our community. Taking a balanced approach to development will assist the Town in best utilizing its commercial property while assisting in keeping the tax rate affordable for our residents.

Clean water has continued to be at the forefront in protecting the health and safety of both residents and visitors alike. Your Select Board worked diligently through the year to assure the recent acquisition of Aquarion Water Company by Eversource will continue to provide clean and safe drinking water to your home. Coakley Landfill continues to create challenges for our community. The Select Board has been successful in insisting that some of the Coakley Landfill Group meetings are held in public allowing the people to ask questions and educate themselves on what is being done at a state and federal level, to assure safe drinking water for our children is not in question.

Facilities remain an issue before the Town. Your Select Board chose to utilize the year in order to listen to the residents and craft a future plan that will address the issues in a cost effective and sensible manner.

Financially, our Town is assuring that services are provided to the community in the most economical and prudent fashion possible. Our undesignated fund balance is at a level which would provide the best rates available in the event of a bond issuance and the Select Board just set a tax rate which reduced the municipal portion of the tax rate by seven cents. This is the second time in as many years that the Town portion of your tax bill has seen a decline. Our community continues to see our local economy rise, this coupled with stable home prices and an affordable tax rate will assure our community continues as a sought after location within the state of New Hampshire and a great place to raise a family.

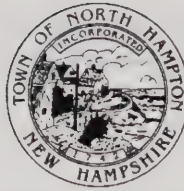
Following the March town elections there has been a divide of residents on areas of public spending. I believe I would be remiss in ignoring what has become a large separation in our quaint town and threatens the very fabric that holds our community together. No matter your stance on the issue or political beliefs, it is time for our community to reunite as one to move forward in a direction. You are fortunate to have a Select Board consumed with assuring decisions made are the best for the people within the Town of North Hampton. Each one is intelligent, articulate and approachable. I suggest each of you with an idea or opinion, contact your Board members and have a frank discussion on the direction you wish the Town to proceed in. Whether it be by email or a conversation at the Cherry Road Recycling Center our elected officials are your conduit to having your voice heard.



On behalf of the employees of the Town of North Hampton, thank you for your continued support and we look forward to serving you in the year to come.

Respectfully,

Michael J. Tully  
Interim Town Administrator



**THE STATE OF NEW HAMPSHIRE  
TOWN OF NORTH HAMPTON  
2017  
TOWN MEETING WARRANT  
WITH MINUTES AND ELECTION RESULTS**

William Boesch, Moderator, called the meeting to order at 8:34 am with approximately 75 in attendance. He asked Jim Maggiore to lead us in the Pledge of Allegiance. He welcomed all to the 274<sup>th</sup> Town Meeting and the 115<sup>th</sup> Town Meeting to be held in this Town Hall. The Town was incorporated in 1742.

The Moderator introduced the Select Board Members Rick Stanton, Larry Miller and Jim Maggiore, Chair and Town Administrator, Paul Apple. He then asked Kari Schmitz, Chair of the Budget Committee to introduce her committee. Ms. Schmitz introduced Jonathan Pinette, Vice Chair, James Sununu, Kathleen Kilgore, John Anthony Simmons, and Charles Gallant with 2 members absent. The Moderator also introduced the Supervisors of the Checklist Hope Miller, Jill Brandt and Jane Morse, Assistant Moderator, Bobbi Burns and Town Clerk/Tax Collector, Susan Buchanan.

The Moderator then brought to the attention of the audience the Moderator's Rules. He then read:

To the inhabitants of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

**FIRST SESSION**

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton Town Hall,  
231 Atlantic Avenue in North Hampton, New Hampshire,**

**On Saturday, February 4<sup>th</sup>, 2017 at 8:30 a.m.**

**In the event of inclement weather, the snow date for the First Session is:  
Saturday, February 11<sup>th</sup>, 2017 at 8:30 a.m.**

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

## SECOND SESSION

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,  
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 14<sup>th</sup>, 2017,  
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

To act upon the following:

Article One:            Election of Officers

To choose the following officers for the coming year:

**Select Board, 3 year term, vote for one**

Rick Stanton	353
Joseph Bernardo	35
Kathleen M Kilgore	517*

**Town Treasurer, 1 year term, vote for one**

Barbara Kearney Dewing	724*
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**Library Trustee, 3 year term, vote for one**

Jacqueline Brandt	569*
Seavie Rideout	150

**Budget Committee, 3 year term, vote for two**

Frank Ferraro	595*
Laurel Pohl	567*

**Trustee of the Cemeteries, 3 year term, vote for one**

Joseph Bernardo	220
George Chauncey	464*

**Planning Board, 3 year term, vote for two**

Timothy Harned	541*
Nancy Monaghan	509*

**Water Commissioner**

Richard Bettcher	654*
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**Zoning Board, 3 year term, vote for two**

Joseph Bernardo	415*
David Buchanan	544*

**Trustee of the Trust Funds**

Margaret Brown	697*
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\*Denotes elected position



Article Two:                    Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 513 Accessory Apartment, Section 302 Definitions – Accessory Apartment, and Section 405 Permitted Use, Special Exceptions, and Prohibited Uses for All Districts. The intent of the proposed amendment is to bring the language of the Town of North Hampton Zoning Ordinance into compliance with State of New Hampshire Senate Bill 146 and NH RSA 674:71, 72, 73 Accessory Dwelling Units.

Majority Ballot Vote Required.

Recommended by the Planning Board: 5-0

Results of balloting on March 14, 2017

YES	696	NO	199
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Article 2 passes

Article Three:                    Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 2 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 506 Signs and Billboards. The intent of the proposed amendment is to bring the language of the Town of North Hampton Zoning Ordinance into compliance with changes in federal law, clarify certain aspects of the ordinance, and make minor amendments to the ordinance. The proposed changes also include minor revisions regarding Definitions associated with signage (Section 302), Sexually Oriented Business signage (Section 416.5.B), and Farm Stand signage (Section 508.5.E.5).

Majority Ballot Vote Required.

Recommended by the Planning Board: 5-0

Results of balloting on March 14, 2017

YES	681	NO	214
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Article 3 passes

Article Four:                    Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 507 Home Occupation and Section 302 Definitions – Home Occupation. The intent of the proposed amendment is to clarify the purpose of the home occupation ordinance to ensure that home occupations are carried out in a manner which does not change the character of and is not detrimental to the neighborhood.

Majority Ballot Vote Required.

Recommended by the Planning Board: 4-0

Results of balloting on March 14, 2017

YES	668	NO	221
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Article 4 passes

Article Five:                    Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 302 Definitions and Section 405 Permitted Use, Special Exceptions, and Prohibited Uses for All Districts. The intent of the proposed amendment is to add definitions for Adult and Senior Facilities and Services uses and add Adult and Senior Facilities and Services as a permitted use only within the Industrial-Business/Residential Zoning District.

Majority Ballot Vote Required.

Recommended by the Planning Board: 4-0

Results of balloting on March 14, 2017

YES	642	NO	225
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Article 5 passes

Article Six:                    Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance by the Planning Board as follows:

To amend Article V General Regulations and Section 302 Definitions – Essential Services. The intent of the proposed amendment is to add a new section for the purpose of establishing permitting regulation for the installation of solar panels and solar arrays within all zoning districts of the Town of North Hampton.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6-0

Results of balloting on March 14, 2017

YES	627	NO	260
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Article 6 passes

Article Seven: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 6 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 302 Definitions. Definitions added for Dark Sky Standard, Grade Plane, and Height. Definition revised for Lot.

Majority Ballot Vote Required.

Recommended by the Planning Board: 3-0-1

Results of balloting on March 14, 2017

YES	536	NO	303
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Article 7 passes

Article Eight:                    Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 7 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 409 Wetland Conservation Areas. The intent of the proposed amendment is to add a 25 foot vegetative buffer zone distance within the 100 foot buffer zone setback requirement from Tidal Lands, Wetlands, and Isolated Non-Bordering Wetlands beginning at the outermost boundary of a wet area, clarify the permitted and prohibited uses within various portions of the Wetland Conservation District, and clarify the conditional use permit process for construction and other activities in the Wetland Conservation District.

Majority Ballot Vote Required.  
Recommended by the Planning Board: 6-0

Articles Two – Eight were explained by Tim Harned and Nancy Monaghan.

Articles Two –Eight will appear on the official ballot as written.

Results of Balloting March 14, 2017  
YES        556                      NO                323  
Article 8 passes

Article Nine:                      Town Safety Complex (By Citizens Petition)

Upon petition by at least 25 registered voters, to see if the Town of North Hampton will vote to raise and appropriate the sum of Six Million Two Hundred Fifty Thousand Dollars (\$6,250,000) for the design and construction of a new Municipal Safety Complex to house both Police and Fire/Rescue Departments; such sum to be raised through the issuance of bonds or notes under the Municipal Finance Act (RSA 33); and to authorize the Select Board to issue and negotiate such bonds or notes in accordance therewith and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to raise and appropriate by taxation the sum of Two Hundred Ninety-six Thousand Three Hundred Forty Dollars (\$296,340) for the first year's payment on said bond. The Safety Complex shall be built on a newly purchased piece of property located between 85 and 115 Lafayette Road across from the Throwback Brewery, Map 13, Lots 68 and 69. Cost of the land is included in the total cost of the project. The tax impact to residents for this project will be \$0.30/\$1,000 of property valuation. The Total cost of this project with interest over 30 year cycle is Eight Million Eight Hundred Ninety Thousand Two Hundred Twenty Dollars (\$8,890,220).

Passage of this special warrant article shall override the 10% limitation of RSA 32:18 on a bond article due to the non-recommendation of the Budget Committee.

3/5ths Ballot Vote required.  
Not recommended by the Select Board: 3-0  
Not recommended by the Budget Committee: 8-0

Moved by Michael Castagna, 13 Buckskin Lane second by Mr. Horvath, 8 Buckskin Lane.  
Mr. Castagna stated that the safety complex needs to be on Route 1. A few sights were looked at, one behind the Citizen's Bank and one north of the Rite Aid building. He also stated he has worked with Department of Transportation and the Department of Environmental Services as to the Route 1 intersection and the wetlands. He has worked with both Chief Tully and Chief Maddocks as far as their needs.  
Mr. Maggiore stated the boards major concerns are timing, traffic and cost.  
Mr. Pinette stated the Budget Committee is also against this article.  
Mr. Ganotis, Conservation Committee, Chair expressed concern about filling 2-3 acres of wetland. This project is far from complete as to being put into conservation.  
Mr. Miller commented, he likes the building just on the wrong land. Public safety is very important. Mr. Miller also stated that the newspaper article by Mr. Bottomley is mainly wrong.

Article 9 will appear on the official ballot as written.



Results of balloting on March 14, 2017

YES	140	NO	787
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Article 9 fails

Article Ten: FY 2018 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Seven Million Two Thousand Eight Hundred Thirty-two Dollars (\$7,002,832)? Should this Article be defeated, the default budget shall be Seven Million One Hundred Thirty Thousand Four Hundred Seventy Dollars(\$7,130,470), which is the same as last year, with certain adjustment required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 6-2

Mr. Stanton moved for discussion, second by Mr. Miller.

Mr. Apple noted that both the Budget Committee and the Select Board recommend this article. Also noted the increase is at 5% and the default is at 6.9%.

Bob Landman, 34 Post Road, Water Commissioner, need money to fight rates on water hydrants.

Mr. Apple states there are funds for water quality issues.

Frank Ferraro, 55 Post Road, believes 5% is too high and have to start somewhere to keep budget in control.

Mr. Stanton states that ongoing health care and retirement costs are concerning.

John Bottomley, 4 Cotton Farm Lane, moved to amend the overtime line in the Police Department budget from \$116,714 to \$96,000 a reduction of \$20,714.

Mr. Ferraro seconded the motion.

Mr. Ferraro stated this level funds it from last year.

Mr. Apple explains the Police Department overtime.

Mr. Ferraro stated that North Hampton has more officers than other seacoast towns.

Laurel Pohl, 100 North Road, asks if anything is being done to retain our officers.

Motion voted by show of hands, motion passed.

Article 10 will appear on the official Ballot as amended.

Mr. Ferraro moved to restrict reconsideration, second by Margaret Clifford, 10 Rockrimmon Road. Passed by show of hands.

Results of balloting on March 14, 2017

YES	712	NO	204
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Article 10 passes

Article Eleven: Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-twoThousand Six Hundred Dollars (\$42,600), for the purpose of leasing and equipping a police cruiser for the Police Department and to raise and appropriate through taxation the sum of Fourteen Thousand Two Hundred Dollars (\$14,200) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

Results of balloting on March 14, 2017  
YES 312 NO 618  
Article 11 fails

#### Article Twelve: Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-two Thousand Six Hundred Dollars (\$42,600), for the purpose of leasing and equipping a police cruiser for the Police Department and to raise and appropriate through taxation the sum of Fourteen Thousand Two Hundred Dollars (\$14,200) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

After a short recess, Bobbi Burns, Assistant Moderator reconvened.

Article 11 and 12 will be considered together.  
Mr. Stanton moved for discussion, second by Mr. Miller.

Mr. Ferraro stated he supports the Police Department and they need good reliable vehicles. He further stated that the Fire Department refurbished an engine and it is still in use. He moved to reduce the dollar amount in articles 11 and 12 to "0" second by  
Gail Ferraro, 55 Post Road.

Laurel Pohl, 100 North Road, requested vote by secret ballot. This was followed by 5 residents also requesting a secret ballot in writing, Francis Ferraro, Gail Ferraro, Richard O'Kane, Nina Bottomley and John Bottomley. Chief Maddock spoke to the 2, 2, 2, 1 rotation of the new cruisers and the change to SUV from sedans.

Mr. Miller is concerned about other maintenance issues and selling the cruisers with 120,000 miles on them. Mr. Pinette asked can you change a transmission in a leased car.

Mr. Stanton is concerned about the warranty.

Andy Vorkink, 120 Post Road, states we cannot amend article to "0".

Mr. Maggiore asks town counsel to comment.

Mr. Bennett, town council states that reducing to "0" does not change content.

Joseph Bernardo, 3 Ocean Blvd., states this is not a sound decision.

Voted on separately to zero fund Articles 11 and 12.

Article 11 Secret ballot count, Yes 29 No 45

Motion failed.

Article 11 will appear on the official ballot as written.

Mr. Maggiore moved to restrict reconsideration, second by Mr. Stanton.  
Restriction passed by show of hands.

Article 12 moved by Mr. Stanton, second by Mr. Miller.

Vote to zero fund by show of hands, motion failed.

Article 12 will appear on the official ballot as written.

Results of balloting on March 14, 2017

YES 281 NO 648  
Article 12 fails

Article Thirteen: Purchase of SCBA Units for the Fire Department from Taxation

To see if the Town will vote to raise and appropriate through taxation the sum of Fifty-four Thousand Seven Hundred Sixty (\$54,760) for the purchase of Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of a replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years. This is a special warrant article.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

Result of balloting on March 14, 2017  
YES 542 NO 374  
Article 13 passes

Article Fourteen: Purchase of SCBA Units for the Fire Department from Unassigned Fund Balance

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) from unassigned fund balance (surplus) for the purchase of Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of a replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years. This article does not affect the tax rate. This is a special warrant article.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

Article 13 & 14 moved by Mr. Stanton for discussion, second by Mr. Miller.

Mr. Maggiore stated this completes the replacement of all SCBA units for the Fire Department.

Articles 13 & 14 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Articles 12, 13 and 14, second by Mr. Maggiore. Passed by show of hands.

Results of balloting on March 14, 2017  
YES 573 NO 343  
Article 14 passes

Article Fifteen: Road Resurfacing

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of resurfacing and reconstructing approximately 2.5 miles of road, by withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose, and raising through taxation Two Hundred Twenty Thousand Dollars (\$220,000).

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0



Moved for discussion by Mr. Stanton, second by Mr. Miller.

Mr. Miller stated there is an 11 year cycle to cover all roads.  
Mr. Stanton commented, the CIP developed the schedule.

Article 15 will appear on the official ballot as written.

Results of balloting on March 14, 2017

YES	585	NO	312
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Article 15 passes

Article Sixteen:        Replace 6-Wheel DPW Dump Truck

To see if the Town will vote to authorize the Select Board to enter into a seven-year lease/purchase agreement in the amount of Two Hundred Thousand Dollars (\$200,000) for the purpose of leasing and equipping a 6-Wheel dump truck for the Department of Public Works; and to raise and appropriate through taxation the sum of Twenty-eight Thousand Six Hundred Dollars (\$28,600) for the first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Moved for discussion by Mr. Stanton, second by Mr. Miller

Mr. Stanton stated the CIP also developed the schedule for replacing DPW vehicles.

Article 16 will appear on the official ballot as written.

Results of balloting on March 14, 2017

YES	273	NO	637
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Article 16 fails

Article Seventeen:    Resurfacing Dearborn Park Parking Lot

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty-five Thousand Dollars (\$25,000) for the purpose of repair, reconstruction and resurfacing of the Dearborn Parking Lot.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Moved for discussion by Mr. Stanton second by Mr. Miller.

Mr. Maggiore stated Dearborn Park is the only park in town and gets a lot of use by both young and old.

Article 17 will appear on the official ballot as written.

Moved to restrict reconsideration of Articles 15, 16 and 17 by Mr. Miller second by Mr. Stanton.

Passed by show of hands.

Results of balloting on March 14, 2017

YES	404	NO	496
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Article 17 fails

Article Eighteen:        Repairs to North Hampton Public Library

To see if the Town will vote to raise and appropriate through taxation the sum of Seventy Five Thousand Dollars (\$75,000) for the purpose of replacing the light fixtures, removing and replacing old insulation and replacing ceiling tiles in the North Hampton Public Library.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

Moved for discussion by Mr. Stanton second by Mr. Miller.

Mr. Miller stated the Library was built in approximately 1968 with suspended ceilings. Lighting also needs to be updated.

Article 18 will appear on the official ballot as written.

Results of balloting on March 14, 2017  
YES                579                NO                323  
Article 18 passes

Article Nineteen:        Update of 2008 MRI Report on Public Safety Staffing and Equipment Levels

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty Thousand Dollars (\$20,000) for the purpose of commissioning an update to the 2008 MRI Study on Public Safety Staffing and Equipment Levels to help determine adequate staffing and staffing options and equipment levels in the Police and Fire Departments.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

Mr. Stanton moved article 19 for discussion second by Mr. Miller.

Mr. Stanton stated Municipal Resources Inc would update the 2008 MRI study on the recommended staffing levels in the police and fire departments.

Article 19 will appear on the official ballot as written.

Results of balloting on March 14, 2017  
YES                261                NO                649  
Article 19 fails

Article Twenty:        Contribution to the Health Benefits Stabilization Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Thirty Thousand Dollars (\$30,000) for deposit into the Health Benefits Stabilization Control Capital Reserve Fund for the purpose of stabilizing health benefit cost increases for employees.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

Mr. Stanton moved for discussion second by Mr. Miller.

Mr. Maggiore thanked the town for consistent support of this fund. This fund allows an off set on increases in the health insurance rate.

Article 20 will appear on the official ballot as written.

Mr. Miller requested to restrict reconsideration of articles 18, 19 and 20 second by Mr. Stanton. Passed with show of hands.

Results of balloting on March 14, 2017

YES	436	NO	459
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Article 20 fails

Article Twenty-one: Contribution to the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Thirty Thousand Dollars (\$30,000) for deposit into the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to limit the Town's unfunded accrued leave liability. The total estimated liability for unfunded accrued leave is \$273,246 and the balance in the Fund, as of December 31, 2016, is \$69,725. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Mr. Stanton moved for discussion second by Mr. Miller.

Mr. Miller stated this off sets an unfunded liability. Builds fund for retirees.

Mr. Apple does not anticipate any big retirees in the next 2-3 years.

Article 21 will appear on the official ballot as written.

Results of balloting on March 14, 2017

YES	410	NO	473
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Article 21 fails

Article Twenty-two: Contribution to the Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Thousand Dollars (\$100,000) for deposit in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Moved for discussion by Mr. Stanton second by Mr. Miller.

Mr. Stanton stated the septic system for the library and Town Clerk's building, painting the Town Hall and repairs to the Town Hall bell tower are projects for which this money will be spent..

Mr. Ferraro moved to amend amount to \$50,000 second by Mr. O'Kane.



Mr. Ferraro stated septic systems and painting are not maintenance they are capital items. There is \$196,000 in this fund at present, more than enough for maintenance.

Mr. Stanton stated that the boiler is \$85,000, the painting of the Town Hall \$40,000 and the septic is at \$25-30,000. Last year the new roof for the library was \$38,000.

Mr. Miller mentions the high cost to repair Clock Tower because it is a historic building.

Arthur Nadeau, 34 Pine Road, Keeper of the Clock Tower, stated that water is getting into the bell tower.

Mr. Landman asked about a fund set up by Paul Hobbs to take care of the clock.

Mr. Apple responds yes for the clock only not the building.

Ms. Burns calls for a vote on the amendment.

Amendment fails by show of hands.

Article 22 will appear on the official ballot as written.

Results of balloting on March 14, 2017

YES	381	NO	544
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Article 22 fails

Article Twenty-three: Contribution to the Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty-five Thousand Dollars (\$25,000) for deposit in the Town Revaluation Capital Reserve Fund (Capital Reserve Fund No. 17). The purpose of this fund is to set aside sufficient funds to comply with the State of New Hampshire's requirement to perform a complete property revaluation every five (5) years.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Moved for discussion by Mr. Stanton second by Mr. Miller.

Mr. Maggiore simply stated a full measure and list is very expensive.

Article 23 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Articles 21, 22 and 23.

Moved by show of hands.

Results of balloting on March 14, 2017

YES	450	NO	453
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Article 23 fails

Article Twenty-four: Creation of the Town Anniversaries Expendable Trust Fund

To see if the Town will vote to establish a Town Anniversaries Expendable Trust Fund pursuant to RSA 31:19-a, for the purpose of paying for the observation of major anniversaries of the Town's founding (e.g., 275<sup>th</sup>, 300<sup>th</sup>); and to raise and appropriate through taxation the sum of One Dollar for the said purpose; and to appoint the Select Board as agents to expend money from said Trust.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Mr. Stanton moved for discussion second by Mr. Miller.

Mr. Miller opens fund with \$1.00.  
Hearing no comments.

Article 24 will appear on the official ballot as written.

Results of balloting on March 14, 2017  
YES 418 NO 488  
Article 24 fails

Article Twenty-five: Creation of School Resource Officer Position

To see if the Town will vote to raise and appropriate through taxation the sum of Eighty-seven Thousand Seven Hundred Fifty Dollars (\$87,750) for salary and benefits of an additional patrol officer for the North Hampton Police Department? The addition of another officer will permit the creation of a School Resource Officer (SRO) position during the school year and a Beach Patrol Officer (BPO) position during the summer; and, without limitation, to support the mission of the other 12 sworn officers of the North Hampton Police Department. This warrant article does not restrict the Police Chief's authority under RSA 105 to direct which officer or officers in the Department would actually perform SRO and BPO duties. The salary and benefits for the new position consist of \$40,170 for salary, and \$47,580 for wage related costs like health insurance and retirement. This position will be covered under the police union's Collective Bargaining Agreement. Future salary and benefits for this position will be contained in the operating budget for subsequent years.

Majority ballot vote required.  
Recommended by the Select Board: 3-0  
Not recommended by the Budget Committee: 5-3

Mr. Stanton moved for discussion second by Mr. Miller.

Mr. Stanton stated there will be a need for an additional officer to become the School Resource Officer. In the summertime this officer would be patrolling the parking at the beach.

Ms. Clifford stated there is no need for the position.

Mr. Bottomley moved to amend to zero.

George Chauncey, Post Road, asked if the DARE program has been reinstated.

Chief Maddocks stated yes, DARE started January 20, 2017 and the MRI study stated there should be a SRO.

Dana Harrity, 103 Mill Road suggests using money from beach stickers to pay for monitoring beach parking.

Mr. Pinette, Budget Committee Vice Chair, stated the Police Department is fully staffed and should be able accomplish this position with current staff.

Ms. Burns calls for vote to amend.

Motion passes, yes-32 no-26

Article 25 will appear on the official ballot as amended.

Motion to restrict reconsideration by Mr. Sununu second by Ms. Kilgore. Motion passed by show of hands.

Results of balloting on March 14, 2017  
YES 250 NO 680  
Article 25 fails

Article Twenty-six: North Hampton Forever Balance Sheet Deficit

To see if the Town will vote to raise and appropriate the sum of Thirty-one Thousand Seven Hundred Three Dollars (\$31,703) from unassigned fund balance (surplus) to eliminate the accumulated North Hampton Forever Capital Project Fund deficit. This article does not impact the tax rate.

Majority Ballot Vote Required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 8-0

Mr. Stanton moved for discussion second by Mr. Miller.

Mr. Apple stated this is a correction to bring funds out of fund balance.

Article 26 will appear on the ballot as written.

Results of balloting on March 14, 2017

YES	522	NO	384
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Article 26 passes

Article Twenty-seven:                      Amendment to Authorizing Legislation: Accrued Benefits Liability Expendable Trust Fund

To see if the Town will vote to appoint the Select Board as agents to expend from the Accrued Benefits Liability Expendable Trust Fund? This Fund was created in 2000 to fund the costs of accrued employee vacation and sick leave that is payable the time of employee separation or retirement. This article does not impact the tax rate.

Majority Ballot Vote Required.  
Recommended by the Select Board: 3-0

Mr. Stanton moved for discussion second by Mr. Miller.

Mr. Stanton stated this is a housekeeping article.

Article 27 will appear on the official ballot as written.

Results of balloting on March 14, 2017

YES	528	NO	374
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Article 27 passes

Article Twenty-eight:                      Amendment to Authorizing Legislation: Municipal Transportation Improvements Capital Reserve Fund

To see if the Town will vote to appoint the Select Board as agents to expend from the Municipal Transportation Improvements Capital Reserve Fund? This Fund was created in 2012 for the purpose of setting aside the additional Five Dollar fee collected on motor vehicle registrations to help fund road and transportation improvements in the Town. This article does not impact the tax rate.

Majority Ballot Vote Required.  
Recommended by the Select Board: 3-0

Mr. Stanton moved for discussion second by Mr. Miller.

Article 28 will appear on the official ballot as written.

Results of balloting on March 14, 2017

YES	580	NO	306
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Article 28 passes

Article Twenty-nine:                      Amendment to Authorizing Legislation: Road Reclamation Capital Reserve Fund

To see if the Town will vote to appoint the Select Board as agents to expend from the Road Reclamation Capital Reserve Fund? This Fund was created in 1997 for the purpose of reclaiming roads in the Town. This article does not impact the tax rate.

Majority Ballot Vote Required.  
Recommended by the Select Board: 3-0

Mr. Stanton moved for discussion second by Mr. Miller.

Article 29 will appear on the official ballot as written.

Mr. Miller moved to restrict reconsideration of Articles 24, 26, 28 and 29 second by Mr. Stanton. Motion passed by show of hands.

Results of balloting on March 14, 2017  
YES                      578      NO                      303  
Article 29 passes

Article Thirty:                      Contribution to the Library Building Capital Reserve Fund (By Citizens Petition)

Upon petition by at least 25 registered voters, to see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be placed in the Library Capital Reserve Fund established in March 2006, for the planning and construction of a library addition or new building?

Majority Ballot Vote required.

Not recommended by the Select Board: 3-0

Not recommended by the Budget Committee: 8-0

Kelly Parrott, 2 Garrett Road, moved for discussion second by Susan Leonardi, 10 Birch Road.

Ms. Parrott stated that no moneys have been requested for 3 years. Ms. Parrott stated they are willing to reduce request to \$75,000 second by Mr. Ferraro.

Ms. Leonardi stated the use and needs of the library.

Motion voted by show of hands, passed to amend.

Article 30 will appear on the official ballot as amended.

Results of balloting on March 14, 2017

YES	508	NO	392
-----	-----	----	-----

Article 30 passes

Article Thirty-one:                      Purchase of a Recreation Van (By Citizens Petition)

Upon petition by at least 25 registered voters, to see if the Town will vote to raise and appropriate through taxation the sum of Fifty-five Thousand Dollars (\$55,000) for the purchase of a recreation passenger van. Without limitation, the van will be used primarily for transportation incident to Programs for Active Senior Adults ("PASA").

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Jane Cummings, 22 Mill Road, moved for discussion second by Jane Boesch, 131 Atlantic Avenue.

Ms. Cummings stated the new van will have seat belts for each passenger and there is good trade in value on old van.

Mr. Ferraro stated the North Hampton businesses and residents are very generous and PASA should try to raise some of this money and apply for grants.

Mr. Ferraro moves to amend to zero second by Mr. Horvath, 8 Buckskin Lane

Called for vote to amend. Motion failed by show of hands.

Article 31 will appear on the official ballot as written.

Mr. Simmons moved to restrict reconsideration of articles 30 and 31 second by Mr. Miller. Passed by show of hands.

Results of balloting on March 14, 2017

YES	304	NO	607
-----	-----	----	-----

Article 31 fails

Mr. Boesch, Moderator, continued with the meeting.

Article Thirty-two:                      Adoption of Town Manager Plan Pursuant to RSA Chapter 37 (By Citizens Petition)

Upon petition by at least 25 registered voters, do you favor the adoption of the Town Manager plan as provided in Chapter 37 of the Revised Statutes Annotated?

Majority Ballot Vote Required.

Recommended by the Select Board 2-0-1.

Mr. Maggiore moved for discussion second by Mr. Stanton.

Mr. Maggiore stated this will not increase any salary and does not add any personnel.

Mr. Landman stated it is not a good idea and to stay with TA.

Bob Hamilton, 37 Atlantic Ave, stated the main difference between a TM and TA is that a TM must be fired by cause not at will.

Mr. Miller stated he had abstained from recommendation now has educated himself and is against the TM position.

Mr. O'Kane moves to amend the word "adoption" to "study" second by Mr. Ferraro.

Mr. Boesch calls for vote to amend by show of hands. Yes 30, No 20

Motion passes.

Article 32 will appear on the official ballot as amended.

Mr. Miller moved to restrict reconsideration, passed

Results of balloting on March 14, 2017

YES	257	NO	625
-----	-----	----	-----

Article 32 fails

Article Thirty-three:                      To Control Development of Conservation Land  
(By Citizens Petition):

Upon petition by at least 25 registered voters, shall the Town vote that any development of or changes to any conservation land owned or controlled by North Hampton or otherwise designated by North Hampton as conservation land be subject to all of the following provisions: (1) said development or changes shall be reviewed by a Review Board for ultimate approval; (2) said Review Board shall consist of 1 member from each of the Planning Board, Zoning Board of Adjustment, and Conservation Commission as well as 1 member from the Select Board and the Building Inspector; (3) notices of all Review Board meetings shall be posted at the Town Offices, the Town Clerk's office, the Town Hall, the Town Library and the Town website, and sent by US registered mail to all abutters to the conservation land at least 5 days before said meeting; (4) said notices shall describe the development or changes and the conservation land by its location, commonly known address or name as well as its tax map designation; (5) all meetings shall be open to the public allowing public participation and be broadcast live on Channel 22, recorded and preserved by statute; (6) all meetings minutes shall be taken by a duly appointed secretary and be available for public review within 5 business days of the meeting; and (7) there shall be no closed door meetings, private understandings or private deliberations.

Majority Ballot Vote Required.

Not recommended by the Select Board 3 -0.





Majority Ballot Vote Required.  
Not Recommended by the Select Board, 3-0

Mr. O'Kane moved for discussion second by Paul Marquis, 24 Hobbs Road.  
Mr. O'Kane stated that the Conservation Commission is the only board in town not elected.  
Mr. Bennett replied RSA 36A does not state "to elect."

Article 35 will appear on the official ballot as written.

Results of balloting on March 14, 2017  
YES                      570      NO                      338  
Article 35 passes

Article Thirty-six:                      Any other business.

To see if the Town will transact any other business that may legally come before the Meeting.

Meeting Adjourned at 3:20 pm.

Respectfully submitted,

Susan Buchanan  
Town Clerk/Tax Collector

Given under our hands and seals this twenty-fifth day of January,  
in the Year Two Thousand and Seventeen.

**THE NORTH HAMPTON SELECT BOARD**

---

Jim Maggiore, Chair

---

Larry Miller, Vice Chair

---

Rick Stanton, Member

## **CERTIFICATE OF POSTING**

January 26, 2017

I do hereby certify that on the twenty-sixth day of January, 2017, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices and the Town Clerk's Office and at the North Hampton Public Library, all being public places in the Town of North Hampton.

### **THE NORTH HAMPTON SELECT BOARD**

---

Jim Maggiore, Chair

---

Larry Miller, Vice Chair

---

Rick Stanton, Member



Report of the  
Building Inspector, Code Enforcement Officer, and Health Officer

In December of 2017 I officiously assumed the position of Building Inspector and Code Enforcement Officer as well as Health Officer. I am not new to this position, as I have been the assistant Building Inspector since the summer of 2014. I have worked and lived in the area most of my life and enjoy the seacoast area. I enjoy working with my colleagues and the trade people in the area.

The past year saw an increase of 69 additional permits (539 to 608) issued during the fiscal year 2017. Building Inspector Glen Bosworth has performed over a thousand inspections this year and this office has fielded as many phone calls and contacts with the public assisting with questions about their property, zoning issues, complaints, as well as working with multiple state agencies such as the Department of Environmental Services (DES) Wetlands Bureau, Bureau of Food Protection, and the State Fire Marshal's Office.

This office has also assumed various facilities maintenance duties to keep the town offices running as efficiently as possible. The town buildings are of various ages and each has specific issues due to their age that require monitoring each for periodic maintenance to each of the different buildings.

**2017 Building Permits Issued**

<b>Type of Construction</b>	<b>Residential</b>	<b>Commercial</b>	<b>Total</b>
New Home/Structure	14	1	15
Remodel	82	11	93
New Mobile Home	6	0	6
Demolition	16	2	18
Electrical	152	27	179
Plumbing	58	6	64
Mechanical	153	9	162
Accessory Structure	11	2	13
Pools	6	0	6
Septic	24	4	28
Signs	0	17	17
Generator	7	0	7
<b>Totals</b>	<b>529</b>	<b>79</b>	<b>608</b>

If you have any concerns, or questions please feel free to contact this office at 964-8650, or email me at [gbosworth@northhampton-nh.gov](mailto:gbosworth@northhampton-nh.gov)

Sincerely,  
Glen Bosworth

MICHAEL J. TULLY  
FIRE CHIEF

MTULLY@NORTHHAMPTON-NH.GOV



NORTH HAMPTON FIRE & RESCUE  
235 ATLANTIC AVENUE  
NORTH HAMPTON, NH 03862

TEL: (603) 964-5500  
FAX: (603) 964-7249

## TOWN OF NORTH HAMPTON, NEW HAMPSHIRE FIRE & RESCUE

In 2017 your Fire & Rescue Department continued to provide the highest level of fire protection and emergency medical care possible through a well trained staff of 14-full time employees and 2 on-call staff. Turnover in the department caused the loss of Firefighter/Paramedics Corey Greaney and Adam Mills, who chose to practice their skills in other communities. This allowed the Town the opportunity to hire new employees Troy Wise, Thomas Pidgeon and David Trainor to fill open spots within the department. We wish the best to Firefighters Greaney and Mills in their future endeavors and look forward to our new employees serving our community long into the future.

Equipment continued to be updated with successful federal grants for both a gear extractor and self contained breathing apparatus. These grants totaling over \$123,000 allows the Town to offset the cost of this necessary equipment while assuring each of our employees are properly protected on a myriad of emergency scenes responded to each and every day. Though the department did not replace any emergency apparatus in 2017 the department's capital reserve fund is in excellent shape. This account, funded solely by ambulance fees, will allow the Town to continue replacing aged apparatus on a schedule approved by the Capital Improvements Committee without any additional costs to the tax payers in their tax rate.

The year ended with 1104 emergency calls for service. The call breakdown can be seen below.

---

Structure Fires	19	CO Detector Activations	10
Fires Not Involving Structures	04	Fire Alarm Activations	51
Vehicle Fires	02	Motor Vehicle Accidents	117
Good Intent	41	Severe Weather	01
Public Assists	83	Ambulance Assists	235
Outside Fires	14	Elevator Rescues	03
Smoke Odor Investigations	22	Water Rescues	01
Extrication	01	Medical Aid	401
Hazardous Condition	87	Animal Rescues	03
Cover Assignments	09		
Total	1104		

---

The members of the North Hampton Fire & Rescue would like to thank the citizens for their continued support. Should you have any questions or concerns, please do not hesitate to contact us or join us for our "Coffee with seniors" program. Dates are available on the Town of North Hampton website.

Respectfully Submitted,

Michael J. Tully  
Chief of Department

## Report of the Police Department

The North Hampton police department is a full-service 24-hour per day, seven day per week law enforcement department that provides the initial primary response in most emergency situations. The department responded to 11,265 calls for service during 2017. There were 288 criminal arrests. A listing of the more significant categories of calls and arrests can be found at the end of this report.

Situations involving narcotics and other illegal substances in North Hampton continue to rise. Tragically, there was one fatality involving an overdose of illegal substances in 2017. Another concerning trend involves Driving While Intoxicated arrests which have increased by 58% percent in the past year.

Reported traffic crashes for the year numbered 144, with 38 involving personal injury. There were no traffic crash fatalities reported in 2017.

Suspicious activity reports increased from 337 reports in 2016 to 377 reports in 2017. These reports from citizens' help the department identify suspects as well as identify and deter criminal acts.

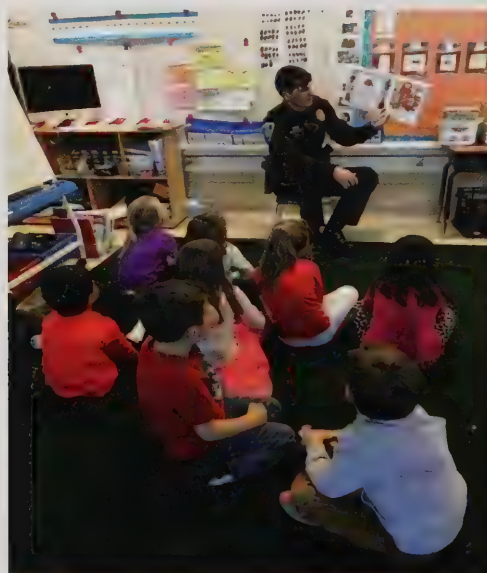
**PERSONNEL:** This year there were significant personnel changes. Several veteran employees retired, or left the department to work at other agencies. Chief Michael Maddocks retired in September after 27 years of service. Deputy Chief Steven Janvrin left the department in June to become a Detective Sergeant in Stratham. Detective William Adams retired in July after 20 years of service. Bill remains with the department in a part-time capacity.

Officer Kyle Manlow joined the department in November. Kyle will be attending the New Hampshire Police Academy in January and is scheduled to graduate in April.

The retirements and resignations left the department severely short-handed for most of the year. Even with this lack of personnel the members of the department continued to deliver quality response and service to the community.

**PROGRAMS:** The department continues its community policing initiatives, using a problem-solving model in a cooperative effort with individuals, schools, town departments, and community groups in an effort to deter and prevent incidents before they occur. Some of these initiatives include coffee with seniors, middle school Drug Abuse Resistance Education, no cost Rape Aggression Defense classes, collaboration with Crimeline for the Hamptons, and recently, through our department Facebook page. We encourage residents with ideas for additional initiatives to contact us directly.

The Mystery Reader Program is very popular with the students. On-duty uniformed officers visit the North Hampton School to read their favorite book to a class. Pictured here is Officer Paul Yanakopulos reading to a group of students.





In 2017, the department established the 524 Award in memory of Officer Peter Cormier who died unexpectedly in 2015. Officer Cormier had served the community faithfully for over 18 years and was a veteran of our Armed Forces. The award named in his honor is awarded to the North Hampton Police Officer that best exemplifies the values Pete brought to the job; namely, Honor, integrity, fellowship, and dedication. Officer Asa Johnson, a seven year veteran was selected as the first recipient of the 524 Award.



I would like to take this opportunity to thank the men and women of the North Hampton Police Department for their hard work, dedication, and sacrifice in service to the law enforcement and safety needs of the community. It is their dedication and professionalism along with your cooperation and support that makes North Hampton a great place to live and work.

Respectfully Submitted,

Michael T. French  
Interim Police Administrator

### **Police Department Statistics for 2017**

Animal Control Calls	190	Domestic Related	50
Alarm (Burglar) Calls	362	Fraud	30
Arrest on a Warrant	75	Permits	71
Assist Citizen	286	Noise Complaints	27
Burglary/Criminal Trespass	10	Parking Complaints	183
Computer Crimes	2	Suspicious Activity	377
Criminal Mischief	16	Sex Offender Registrations	7
Criminal Threatening	10	Traffic Complaints	256
Drug Offenses	14	Traffic Accidents	144

## **Report of the Department of Public Works**

The Department of Public Works (DPW) is comprised of the highway, solid waste, and the recycling/ brush divisions. The department is responsible for maintaining the municipal infrastructure that includes streets, buildings, parks, and the recycling complex. Weather is a key factor in the work we perform at the department. The region experienced average temperatures and precipitation amounts during all four seasons. In 2017, we had 28 winter events requiring plowing and/or roadway treatment. The department experienced wind events that caused downed limbs and trees during the fall / winter seasons. During the winter season, our main focus at the highway department is to keep our roads safe for the traveling public.

Catch basins and culverts were cleaned during the spring and fall seasons. A road reclamation and paving project was completed on Lovering Road. An asphalt overlay was installed on Ship Rock Road. The 1.5" overlay portion was completed on South and Dearborn Roads. Repair projects were completed on Hillside and Buckskin Lane.

The highway department is responsible for the maintenance of approximately 33 miles of roadway. We continued our summer roadway maintenance program including; mowing, street signs, pavement marking, litter pick up, pavement repair, and trimming. We removed several trees and hanging limbs in the town right of ways. The department provides annual maintenance for the municipal buildings, grounds, and common areas at various locations in town.

The North Hampton highway department hosted two successful bulky waste collection days this year at the brush facility. The recycling center continues to sort, bail, and load materials for market. A total of 128 tons of various materials were recycled at the center in 2017. Residents also recycled 540 tons of material curbside in 2017. The residents of North Hampton, with the combined tonnage from the center and curbside, recycled a healthy 39 percent of its waste in 2017. This matches our total from the previous year. The Brush/ Compost area continues to process yard wastes such as brush, leaves, and garden materials. The center is open 8:00 AM – 4:30 PM on Saturdays from April to November. Wood chips and ready-to-use compost are available to residents for their personal use.

North Hampton residents participated in the annual household hazardous waste day sponsored by the Southeast Regional Refuse Disposal District held at the Brentwood Highway Department in September.

I would like to thank the entire public works team for their dedication and hard work in performing the duties of the department. The staff appreciates and would like to thank the residents of the Town of North Hampton for their continued support of the Public Works Department.

We look forward to providing quality service to the community of North Hampton in the upcoming year.

Respectfully submitted,

John Hubbard, Director  
North Hampton Public Works

## **Report of the Welfare Department**

The Welfare Department assists North Hampton residents unable to provide for their own documented shelter, food, medication, utility or other emergency needs. It provides assistance to qualified individuals and promotes self-reliance through guidance and referrals.

The Town provides emergency assistance to individuals and families who “are poor and unable to support themselves” (NH RSA 165). By law, any North Hampton resident expressing a need for help may file an application for assistance. As long as NH RSA 165 remains in effect, the Town will always be exposed to this variable cost of liability.

Welfare recipients are required to apply for other programs, make specific payments with their income, and document an active job search.

While most welfare recipients are unable to do so, the law requires them to make reimbursements for town assistance when they are financially able.

Welfare Department services include:

- Determining qualified applicants, processing requests for service and making referrals;
- Administering emergency assistance vouchers based on New Hampshire law and the Welfare Guidelines adopted by the North Hampton Select Board;
- Monitoring changing federal/state law and regulations.

Respectfully submitted,

Janet Facella



## Report of the Library Director

The library continues to be a dynamic community and cultural center for North Hampton and Seacoast residents. The library signed up 216 new users this year, 30 more than the previous year. Our statistics show that just over one out of four people living in North Hampton check out materials at the library. Not everyone who uses the library checks out library materials. About 1700 people walk through our doors every month with an average of 200 using our public computers. Many more use our wi-fi either in the building or in our parking lot. Many attend our programs for children and adults. The library held 176 children's programs, 154 adult programs, and other groups held 86 meetings to total 416 programs gatherings held at the library.

Programs offered by the library this past year covered a wide range of topics, including, how to use FamilySearch.org for genealogists, Back Yard Birds with Open World Explorers, Understanding Islam -a collaborative program with the UCC, and a wonderful evening of poetry and song with our own John Perrault to celebrate Poetry Month in April. We also hosted a program on Salem Witchcraft, and had a supernatural evening with a paranormal expert who has his own TV show, Jeff Belanger. We also collaborated with the Seacoast Academy of Music to bring quality musical programs to the community. Workshops and classes at the library included learning how to paint, learning fly-tying, making stained glass ornaments, along with a Wellness series, and Tai Chi classes. The library also has two book groups that meet regularly, one focused on wellness that meets in the afternoon once a month, and the other, an evening book group that chooses the books they read and discuss. Both are open to new members.

The most popular museum pass this year was the Boston Museum of Science with the New England Aquarium a close second. The most checked out movie was Whiskey, Tango, Foxtrot, with Spotlight, running a very close second. David Baldacci's No Man's Land, and Lee Child's Night School tie for most popular fiction titles. Most popular nonfiction title was J. D. Vance's Hillbilly Elegy.

The library added several online resources such as hoopla, Morningstar, and Lynda.com for library users to download electronic books, movies, audio books, music, and other digital media. Morningstar is an online investment resource, and Lynda.com offers hundreds of courses on a wide variety of topics and skills. The library held a Tech Day in January to show patrons how to use their digital devices using library resources, and we offer free tech help to library patrons who bring in their devices. The library also offers notary service free of charge.

The library underwent a much needed makeover including fresh paint, new flooring in the Craig Room, new blinds, and new lighting. The Friends of the Library contributed to the makeover in the Craig Room and we have Judith Day and Larry Miller to thank for the new floor. The new lighting was provided by a warrant that passed in March of 2017 to replace old and unsafe lighting. A beautiful piece of cabinetry built by Mark Johnson, Cabinet Builder in North Hampton, now houses all the library's media in the Craig Room. The children's area has chalk paint walls for kids to demonstrate their creativity. The New Hampshire Room transformed into a multi-use space as a Teen Room and a study room, and also remains available as a small meeting room during library hours. The New Hampshire and North Hampton historical materials that were in the room were moved to the main library next to Biography near the front windows. We have seen an influx of tweens and teens since the transformation, which was and is our goal, and we will continue to offer more services and opportunities for teens to use the library with a media system that will be installed in the Teen/Study Room.

The library has two new outdoor benches donated by family members of Mary Herbert, Mary Gardner, and Dick Bennett, prominent figures in North Hampton history. The other bench is in memory of Sally Marcotte who was an avid library supporter, and beloved community member, also donated by family members. We appreciate the addition of these beautiful benches in their honor.

We want to thank all those who support the library, and give a special thanks to our Trustees and volunteers who give of their time and resources to make the library a better place. And lastly, we thank our dedicated staff, many of whom have worked and served the community in the library for over 15 years.

Respectfully submitted,  
Susan Grant, Director

**North Hampton Public Library Town  
Report FY17**

**Circulation**

Adult Books	11766
Downloaded books to devices	2021
Juvenile Books	13175
Periodicals	1135
Audio Books	1752
Downloaded audio books to devices	1398
Videos & DVD's	5641
Downloaded Movies/TV shows	178
Downloaded Music	50
Educational Toys & Kits	95
Loans from other libraries	512
Database Usage & Misc	2766
Museum Passes	307
Games	249
E-Readers	12

**Total Circulation FY2017 41057**

**Collection**

Materials in the collection as of 7/1/2016	34479
Materials deleted from collection	3086
Materials added to collection	2236
Materials in the collection June 30, 2017	33629

**Other Statistics**

Number of Patrons as of 7/1/2016	3594
Number of Patrons as of 6/30/2017	3039
Meetings held at the library	416
Public Computer Usage	2418
Museum and other Passes used	307
Volunteer hours	206

**Financial Report - Appropriated Funds**

**Receipts:**

Town Appropriation	\$	388,120.00
Other Income - Copier	\$	1,795.07
Other	\$	439.05
<b>Total Receipts</b>	<b>\$</b>	<b>390,354.12</b>

**Expenditures**

Salaries, benefits, taxes	\$	306,758.71
Programs	\$	8,732.50
Operations	\$	9,519.07



Facility	\$	5,264.75
Utilities	\$	11,653.55
Media, books, materials, databases etc.	\$	32,169.65
<b>Total Expenditures</b>	<b>\$</b>	<b>374,098.23</b>
<b>Encumbered balance as of June 30, 2017</b>	<b>\$</b>	<b>11,283.00</b>

#### Financial Report - Non-Appropriated Funds

##### Receipts:

DVD Overdue Fines	\$	766.90
Conscience Jar Donations	\$	674.41
Book Sales	\$	542.05
Copier Income	\$	1,795.07
Reimbursements	\$	4,088.72
Fax Transmittals	\$	23.00
Friends of the Library reimbursements for materials/programs	\$	4,315.96
Nonresident fees	\$	90.00
Dan & Blythe Brown Foundation	\$	5,000.00
Fuller Foundation	\$	1,000.00
Dorothy & Paul Hobbs Foundation	\$	7,426.27
Trustees of the Trust Funds interest	\$	4.61
Building fund donations	\$	68.32
Unanticipated donations	\$	998.01
Other income/postage	\$	72.55
Damaged/lost materials reimbursement	\$	95.75
Materials sold/Summer Reading Program etc	\$	123.50
<b>Total Receipts</b>	<b>\$</b>	<b>27,085.12</b>

##### Expenditures:

Community Newsletter	\$	1,333.52
Programs & program supplies	\$	2,038.20
Supplies & equipment	\$	235.38
Maintenance & Repairs	\$	4,738.00
Leased Equipment	\$	2,814.52
Postage	\$	122.96
Program expenses	\$	3,720.30
Administrative & other operating expenses reimbursed from operating account	\$	(1,091.89)
<b>Total Expenditures</b>	<b>\$</b>	<b>13,910.99</b>

##### Invested Funds

Opening Balance July 1, 2016	\$	19,118.53
Interest on library invested funds	\$	1.55
<b>Balance on hand June 30, 2017</b>	<b>\$</b>	<b>19,120.08</b>

**Invested funds held by the Library**

<b>Foundation</b>	<b>\$</b>	<b>240,793.40</b>
Capital Reserve Fund held by the town for a new library or expansion as of 6/30/2017	\$	258,817.56



## Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

### Instructions

#### Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

**NH DRA Municipal and Property Division**

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

Municipality: NORTH HAMPTON

County: ROCKINGHAM

Report Year: 2017

### PREPARER'S INFORMATION ?

First Name

Susan

Last Name

Buchanan

Street No.

237

Street Name

Atlantic Ave

Phone Number

(603) 964-6029

Email (optional)

sbuchanan@northhampton-nh.gov





New Hampshire  
Department of  
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2016	Year: 2015	Year: 2014
Property Taxes	3110		\$4,635,921.98		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$2,155.42		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$14,244.73)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2016	
Property Taxes	3110	\$9,060,925.00	\$9,095,330.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$1,760.00		
Yield Taxes	3185	\$455.76		
Excavation Tax	3187			
Other Taxes	3189			
-				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2016	2015	2014
Property Taxes	3110	\$43,138.65			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$1.53	\$34,686.80		
Interest and Penalties on Resident Taxes	3190				

Total Debits

\$9,092,036.21

\$13,768,094.20



New Hampshire  
Department of  
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2016	Prior Levies	
			2015	2014
Property Taxes	\$6,267,995.65	\$13,630,819.85		
Resident Taxes				
Land Use Change Taxes	\$1,760.00			
Yield Taxes	\$455.76	\$2,155.42		
Interest (Include Lien Conversion)	\$1.53	\$31,745.80		
Penalties		\$2,941.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$92,185.98		
-				
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2016	Prior Levies	
			2015	2014
Property Taxes		\$8,246.15		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$2,831,904.09			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$10,080.82)			
Other Tax or Charges Credit Balance ?				
<b>Total Credits</b>		<b>\$9,092,036.21</b>	<b>\$13,768,094.20</b>	





Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2016	Year: 2015	Year: 2014
Unredeemed Liens Balance - Beginning of Year			\$90,573.55	\$81,206.62
Liens Executed During Fiscal Year		\$99,077.93		
Interest & Costs Collected (After Lien Execution)		\$118.28	\$4,241.68	\$17,739.92
-				
Add Line				
<b>Total Debits</b>		\$99,196.21	\$94,815.23	\$98,946.54

Summary of Credits

	Last Year's Levy	Prior Levies		
		2016	2015	2014
Redemptions		\$20,132.44	\$50,471.21	\$50,825.23
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190		\$118.28	\$4,241.68	\$17,739.92
-				
Add Line				
Abatements of Unredeemed Liens		\$87.49	\$687.79	\$8,303.29
Liens Deeded to Municipality		\$332.45	\$327.33	\$635.77
Unredeemed Liens Balance - End of Year #1110		\$78,525.55	\$39,087.22	\$21,442.33
<b>Total Credits</b>		\$99,196.21	\$94,815.23	\$98,946.54



NORTH HAMPTON (345)

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Susan

Preparer's Last Name

Buchanan

Date

06/30/2017

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature and Title

REPORT OF THE TOWN CLERK FOR YEAR ENDING JUNE 30, 2017

Dog License-Due State	\$1,809.50
Marriage License-Due State	\$903.00
Death/Birth Certs- Due State	\$11,795.00
Boat Registration-Town	\$4,150.78
UCC Filing	\$2,220.00
Dump Stickers	\$187.00
Beach Stickers	\$19,891.00
Return Check Fee	\$512.00
Motor Vehicle Permits	\$1,317,552.65
Motor Vehicle Titles	\$2,478.00
Motor Vehicle Agent Fee	\$20,286.00
Dog License	\$3,878.50
Dog Fines	\$50.00
Dog License Penalties	\$535.50
Marriage License Fee- Town	\$147.00
Death/Birth Certs-Town	\$11,330.00
Other Licenses & Permits	\$22.00
Copies	\$42.50
Transportation Tax	\$35,045.00
E-Reg Cart Fee	\$1,384.05
Grand Total	\$1,434,219.48

Number of Motor Vehicles Registered	7004
Number of Dogs Licensed	823
Number of Marriage Licenses Issued	42

Respectfully Submitted,  
Susan M Buchanan  
Town Clerk/Tax Collector



**Town of North Hampton  
Treasurer's Report  
FY2017**

<b>Financial Institution</b>	<b>Title</b>	<b>Account Type</b>	<b>Reg. Balance</b>	<b>Deposits &amp; Interest</b>	<b>Withdrawals</b>	<b>End Balance</b>
Citizens Bank	Town of North Hampton	Municipal Checking	\$ 4,289,754.86	\$ 27,861,158.98	\$ 29,282,865.92	\$ 2,868,047.92
Optima Bank	Town of North Hampton	Public Funds Money Market	\$ 100,353.83	\$ 301.51	\$ -	\$ 100,655.34
TD Bank	Asset Forfeiture Funds	Escrow Direct	\$ 2,009.48	\$ 3.56	\$ -	\$ 2,013.04
TD Bank	Disbursement Account	Escrow Direct	\$ 0.78	\$ 0.23	\$ 1.01	\$ -
Citizens Bank	Investment Account	Municipal Concentration	\$ 2,142,730.58	\$ 8,006,665.03	\$ 4,500,000.00	\$ 5,649,395.61
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 125,596.61	\$ 597.74	\$ -	\$ 126,194.35
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 313,749.08	\$ 2,040.37	\$ -	\$ 315,789.45
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 314,689.10	\$ 1,167.81	\$ -	\$ 315,856.91
Granite Bank	Town of North Hampton	Certificate of Deposit	\$ 100,703.78	\$ 706.76	\$ -	\$ 101,410.54
TD Bank	Grants Revolving	Escrow Direct	\$ 37,253.42	\$ 66.12	\$ -	\$ 37,319.54
TD Bank	Detail Revolving	Escrow Direct	\$ 16,407.23	\$ 9,371.90	\$ -	\$ 25,779.13
TD Bank	Recreation Revolving	Escrow Direct	\$ 6,470.49	\$ 10.06	\$ 5,933.86	\$ 546.69
TD Bank	Can Do Sidewalk Kids Project	Escrow Direct	\$ 2,753.13	\$ 4.88	\$ -	\$ 2,758.01
TD Bank	North Hampton Heritage Commission	Escrow Direct	\$ 4,946.78	\$ 8.69	\$ 343.34	\$ 4,612.13
TD Bank	Conservation Fund Capital Reserve #8	Escrow Direct	\$ 32,044.28	\$ 121,017.87	\$ 120,961.00	\$ 32,101.15
TD Bank	William Fowler Memorial Fund	Escrow Direct	\$ 202.52	\$ 0.36	\$ -	\$ 202.88
TD Bank	Little River Salt Marsh Restoration	Escrow Direct	\$ 7,965.12	\$ 14.14	\$ -	\$ 7,979.26
TD Bank	Dalton Forest	Escrow Direct	\$ 4,307.10	\$ 7.65	\$ -	\$ 4,314.75
TD Bank	Conservation Commission	Escrow Direct	\$ 141,498.60	\$ 121,243.62	\$ -	\$ 262,742.22

TD Bank	PEG Access Television Special Rev Fund	Escrow Direct	\$ 202,143.42	\$ 60,289.23	\$ -	\$ 262,432.65
TD Bank	Ambulance Fee Revolving Fund	Escrow Direct	\$ 8,461.53	\$ 17,320.36	\$ -	\$ 25,781.89
TD Bank	Fire Equipment & Apparatus Fund	Escrow Direct	\$ 264,151.07	\$ 200,882.81	\$ -	\$ 465,033.88
TD Bank	PB Applicant Engineering Fees	Escrow Direct	\$ 385.34	\$ 7,521.42	\$ 6,994.75	\$ 912.01
TD Bank	Paul Hobbs Gravel Bond Acct	Escrow Direct	\$ 917.81	\$ 1.63	\$ -	\$ 919.44
TD Bank	Imprint's Day School	Escrow Direct	\$ 1,453.57	\$ 2.57	\$ -	\$ 1,456.14
TD Bank	Stanley Knowles Gravel Bond Acct	Escrow Direct	\$ 4,819.77	\$ 8.55	\$ -	\$ 4,828.32
Bank of America	Escrow Acct For Stanley W Knowles	Regular Savings	\$ 1,010.87	\$ 0.04	\$ 1,010.91	\$ -
TD Bank	Ocean Breeze RV/Landscape	Escrow Direct	\$ 1,422.20	\$ 2.53	\$ -	\$ 1,424.73
TD Bank	Lee/Carrier Surety	Escrow Direct	\$ 4,005.89	\$ 7.11	\$ -	\$ 4,013.00
TD Bank	Two Juniper Road Surety	Escrow Direct	\$ 8,760.92	\$ 15.55	\$ -	\$ 8,776.47
TD Bank	Allen Associates Surety	Escrow Direct	\$ 500.62	\$ 0.89	\$ -	\$ 501.51
TD Bank	Seacoast Storage Facility	Escrow Direct	\$ 10,002.47	\$ 17.77	\$ -	\$ 10,020.24

**Town of North Hampton  
Employee Earnings  
FY 2017**

Employee	Position	Regular Wages	Overtime	Police/Fire Details	**Other Wages	Total Wages
ADAMS III, WILLIAM L.	Police	\$ 63,893.36	\$ 8,320.97	\$ -	\$ 2,641.12	\$ 74,855.45
AIKAWA, TIMON A.	Police	\$ 46,752.33	\$ 11,522.94	\$ 4,158.00	\$ 1,597.30	\$ 64,030.57
APPLE, BRIAN L.	Intern - Administration	\$ 950.00	-	-	-	\$ 950.00
APPLE, PAUL L.	Town Administrator	\$ 99,084.96	-	-	\$ 1,905.48	\$ 100,990.44
BARNES, JEFFREY P.	Highway	\$ 52,562.64	\$ 10,570.87	-	\$ 2,000.00	\$ 65,133.51
BARVENIK, JOHN W.	Cemetery	\$ 872.00	-	-	-	\$ 872.00
BOOKER, PATRICIA M.	Assistant Town Clerk/Tax Collector	\$ 5,433.79	-	-	-	\$ 5,433.79
BOSWORTH, GLEN S.	Building Inspector	\$ 22,495.26	-	-	-	\$ 22,495.26
BRANDT, JILL F.	Supervisor of the Checklist	\$ 100.00	-	-	-	\$ 100.00
BRANDT, KATHARINA R.	Part Time Recreation	\$ 1,163.63	-	-	-	\$ 1,163.63
BUCHANAN, SCOTT	Highway	\$ 36,845.00	\$ 7,153.50	-	\$ 2,000.00	\$ 45,998.50
BUCHANAN, STEVEN	Highway/Recycling	\$ 25,396.08	\$ 803.69	-	-	\$ 26,199.77
BUCHANAN, SUSAN M.	Town Clerk/Tax Collector	\$ 56,938.80	-	-	-	\$ 56,938.80
CACERES, MASON E.	Intern - Administration	\$ 1,822.50	-	-	-	\$ 1,822.50
CHEVALIER, BRIAN	Cemetery/Highway	\$ 11,094.00	-	-	-	\$ 11,094.00
CHEVALIER, COLIN J.	Fire/Cemetery	\$ 49,941.43	\$ 14,263.21	\$ 2,552.00	\$ 2,878.70	\$ 69,635.34
CHEVALIER, KENDALL	Cemetery	\$ 9,406.92	-	-	-	\$ 9,406.92
CHIMENTI-CARMEN, MATTHEW L.	Part Time Recreation	\$ 2,320.50	-	-	-	\$ 2,320.50
CLOUTHIER, ERIC J.	Fire - Call Fire Fighter	\$ 652.50	-	-	-	\$ 652.50
CORNWELL, RYAN A.	Finance Director	\$ 74,376.12	-	-	-	\$ 74,376.12
CULLEN, FRANCIS P.	Custodian	\$ 7,688.16	-	-	-	\$ 7,688.16
DAVIS, EDWARD	Cemetery	\$ 4,672.00	-	-	-	\$ 4,672.00
DEWING, BARBARA J.	Treasurer	\$ 6,591.00	-	-	-	\$ 6,591.00
DOUGHERTY, GEORGIA A.	Deputy Town Clerk/Tax Collector	\$ 13,358.78	-	-	-	\$ 13,358.78
FACELLA, JANET L.	Administrative Assistant	\$ 59,336.00	\$ 3,923.69	-	\$ 8,005.88	\$ 71,265.57
FICHERA, EMILY	Deputy Treasurer	\$ 25.00	-	-	-	\$ 25.00
FRANCIS, PETER	Fire/Cemetery	\$ 64,237.68	\$ 24,971.90	\$ 7,480.00	\$ 6,902.68	\$ 103,592.26
GREANEY, COREY A.	Fire	\$ 40,130.30	\$ 10,284.84	\$ 1,760.00	\$ 2,961.82	\$ 55,136.96
GREENBAUM, ZACHARY A.	Fire	\$ 21,358.18	\$ 715.67	-	\$ 1,102.50	\$ 23,176.35
HENRY, STEPHEN S.	Fire	\$ 63,020.12	\$ 25,241.82	\$ 1,254.00	\$ 2,421.76	\$ 91,937.70
HOXIE, JON E.	Highway	\$ 46,017.40	\$ 7,757.16	-	\$ 2,000.00	\$ 55,774.56
HUBBARD, JOHN	Director of Public Works	\$ 81,840.20	-	-	-	\$ 81,840.20
HURVITZ, JOEL F.	Part Time Recreation	\$ 7,126.00	-	-	-	\$ 7,126.00
JANVRIN, ANTHONY J.	Highway/Brush/Recycling	\$ 5,863.74	-	-	-	\$ 5,863.74
JANVRIN, NICHOLAS E.	Highway/Brush/Recycling	\$ 4,741.36	-	-	-	\$ 4,741.36
JANVRIN, RICHARD C.	Highway/Recycling	\$ 14,107.11	-	-	-	\$ 14,107.11
JANVRIN, STEVEN J.	Deputy Police Chief	\$ 76,418.34	-	\$ 660.00	\$ 3,223.60	\$ 80,301.94
JOHNSON, ASA D.	Police	\$ 56,974.22	\$ 20,545.96	\$ 506.00	\$ 2,373.24	\$ 80,399.42
JOHNSON, ERIC T.	Part Time Recreation	\$ 780.00	-	-	-	\$ 780.00
JURTA, JAMES M.	Fire	\$ 37,804.50	\$ 6,995.29	-	\$ 7,044.28	\$ 51,844.07
KELLEY, KEVIN C.	Code Enforcement/Health Officer	\$ 63,736.12	-	-	\$ 1,500.20	\$ 65,236.32



KENNY, ANNE M.	Bookkeeper	\$	20,352.71	\$	-	\$	-	\$	-	\$	-	\$	20,352.71
LAIJOIE, JASON M.	Deputy Fire Chief	\$	76,092.64	\$	5,396.27	\$	-	\$	-	\$	-	\$	87,172.77
LAWLOR, ABIGAIL S.	Part Time Recreation	\$	2,134.69	\$	-	\$	-	\$	-	\$	-	\$	2,134.69
LEE, PATRICIA	Deputy Town Clerk/Tax Collector	\$	1,300.50	\$	-	\$	-	\$	-	\$	-	\$	1,300.50
MADDOCKS, MICHAEL E.	Police Chief	\$	89,194.04	\$	-	\$	-	\$	990.00	\$	-	\$	90,537.82
MAGGIORE, CASSANDRA R.	Intern - Administration	\$	1,117.50	\$	-	\$	-	\$	-	\$	-	\$	1,117.50
MASCIOLI, JAMES D.	Police	\$	52,375.51	\$	19,608.84	\$	-	\$	8,393.00	\$	-	\$	82,358.51
MEHLE, JESSICA L.	Police Administrative Assistant	\$	48,838.12	\$	-	\$	-	\$	-	\$	-	\$	53,838.12
MILLER, HOPE E.	Supervisor of the Checklist	\$	100.00	\$	-	\$	-	\$	-	\$	-	\$	100.00
MILLS, ADAM J.	Fire	\$	33,971.55	\$	11,947.69	\$	-	\$	176.00	\$	-	\$	49,122.17
MILNER, RICHARD M.	Planning and Zoning Administrator	\$	54,731.20	\$	-	\$	-	\$	-	\$	-	\$	59,731.20
MORIN, MICHAEL W.	Fire	\$	54,064.04	\$	23,781.44	\$	-	\$	484.00	\$	-	\$	80,352.18
MORSE, JANE W.	Supervisor of the Checklist	\$	100.00	\$	-	\$	-	\$	-	\$	-	\$	100.00
NADEAU, ARTHUR A.	Cemetery	\$	1,856.00	\$	-	\$	-	\$	-	\$	-	\$	1,856.00
O'HARA, JAMES M.	Recreation Director	\$	46,142.20	\$	-	\$	-	\$	-	\$	-	\$	46,142.20
PAGE, BRIAN P.	Director of Public Safety	\$	2,398.16	\$	-	\$	-	\$	-	\$	-	\$	2,398.16
PARENT, JEREMY J.	Fire	\$	54,150.04	\$	18,818.33	\$	-	\$	692.00	\$	-	\$	75,745.33
PIDGEON, THOMAS A.	Fire	\$	787.50	\$	-	\$	-	\$	-	\$	-	\$	787.50
POPALARDO, CHRISTOPHER R.	Police	\$	37,140.00	\$	7,819.30	\$	-	\$	1,925.00	\$	-	\$	53,173.00
PRECOURT, JOSHUA N.	Police	\$	33,623.63	\$	351.67	\$	-	\$	176.00	\$	-	\$	36,719.57
PUGLISI, ANGELO C.	Fire	\$	58,348.03	\$	21,172.63	\$	-	\$	2,761.00	\$	-	\$	84,609.38
ROCCO, JEANIE L.	Administrative Assistant	\$	170.00	\$	-	\$	-	\$	-	\$	-	\$	170.00
RUSSELL, JAMES M.	Police	\$	75,668.62	\$	24,082.63	\$	-	\$	2,662.00	\$	-	\$	112,299.19
SAVASTANO, JOHN	Television/Channel 22	\$	38,350.08	\$	-	\$	-	\$	-	\$	-	\$	38,350.08
STAFFORD, IZZY D.	Part Time Recreation	\$	974.56	\$	-	\$	-	\$	-	\$	-	\$	974.56
STOCKBRIDGE, EMILY R.	Part Time Recreation	\$	1,102.50	\$	-	\$	-	\$	-	\$	-	\$	1,102.50
STOKEL, JOSHUA E.	Police	\$	75,948.24	\$	24,807.94	\$	-	\$	440.00	\$	-	\$	104,136.00
TABER, LEE WILLIAM	Fire	\$	51,965.45	\$	24,551.13	\$	-	\$	4,158.00	\$	-	\$	82,678.59
TAVITIAN, MARTIN B.	Fire	\$	60,964.24	\$	16,188.86	\$	-	\$	-	\$	-	\$	79,480.82
TULLY, MICHAEL J.	Fire Chief/Emergency Management Director	\$	88,665.20	\$	-	\$	-	\$	616.00	\$	-	\$	114,021.52
TURCOTTE, ROMEO L.	Highway	\$	947.60	\$	115.80	\$	-	\$	-	\$	-	\$	8,435.39
WALZAK, EMILY M.	Part Time Recreation	\$	3,383.46	\$	-	\$	-	\$	-	\$	-	\$	3,383.46
WHITTEN, MEGAN S.	Part Time Recreation	\$	2,349.50	\$	-	\$	-	\$	-	\$	-	\$	2,349.50
WILLETT, KYLE R.	Police	\$	2,571.14	\$	-	\$	-	\$	2,178.00	\$	-	\$	4,749.14
WISE, TROY C.	Fire	\$	1,575.00	\$	-	\$	-	\$	-	\$	-	\$	1,575.00
YANAKOPOULOS, PAUL J.	Police	\$	50,074.81	\$	17,820.27	\$	-	\$	4,136.00	\$	-	\$	76,062.76
ZELINSKI, CHRISTOPHER M.	Police	\$	19,966.25	\$	-	\$	-	\$	-	\$	-	\$	20,970.75
TOTALS		\$	2,381,422.74	\$	369,534.31	\$	-	\$	48,157.00	\$	-	\$	2,940,316.67

\*\* Other wages include holiday pay, education stipends, health officer stipend, emergency management director stipend, insurance buyouts, buybacks of accrued time, on call pay, and cemetery pay for departmental employees.

**Town of North Hampton  
Employee Benefits  
FY 2017**

<u>Benefit</u>	<u>Plan Type</u>	<u>Coverage</u>	<u>Annual Cost</u>	<u>Employee Share</u>	<u>Town Share</u>
<b>Health Insurance</b>	Access Blue	Single	\$ 11,761.20	\$ 1,176.12	\$ 10,585.08
	Access Blue	2-Person	\$ 23,522.28	\$ 2,352.23	\$ 21,170.05
	Access Blue	Family	\$ 31,755.12	\$ 3,175.51	\$ 28,579.61
	Lumenos	Single	\$ 9,250.20	\$ 925.02	\$ 8,325.18
	Lumenos	2-Person	\$ 18,500.52	\$ 1,850.05	\$ 16,650.47
	Lumenos	Family	\$ 24,975.72	\$ 2,497.57	\$ 22,478.15

Town pays 90%, employee pays 10%

<b>Dental Insurance (Non-Union)</b>	Delta Dental - Option 1	Single	\$ 495.36	\$ 61.92	\$ 433.44
	Delta Dental - Option 1	2-Person	\$ 958.69	\$ 119.84	\$ 838.85
	Delta Dental - Option 1	Family	\$ 1,744.21	\$ 218.03	\$ 1,526.18

Town pays 87.5%, employee pays 12.5%

<b>Dental Insurance (Union)</b>	Delta Dental - Option 1	Single	\$ 495.36	\$ 49.54	\$ 445.82
	Delta Dental - Option 1	2-Person	\$ 958.68	\$ 95.87	\$ 862.81
	Delta Dental - Option 1	Family	\$ 1,744.20	\$ 174.42	\$ 1,569.78

Town pays 90%, employee pays 10%

<b>Life Insurance</b>	Non-Union	\$50,000
	Fire Union	1 x Base Annual Earnings, maximum \$65,000
	Police Union	\$50,000

Basic Life \$0.24 per month for each \$1,000 of benefit  
Basic AD&D \$0.02 per month for each \$1,000 of benefit  
Dependent Life \$1.23 per month per family  
Town pays 100%

<b>Short-Term Disability</b>	All Eligible Employees	66.67% of base weekly earnings, maximum weekly benefit \$1,000 for period of 13 weeks
	Short-Term Disability	\$0.27 for each \$10 of weekly benefit per month
	Town pays	100%

<b>Long-Term Disability</b>	Non-Union	66.67% of base monthly earnings, maximum monthly benefit \$5,000 after 90 days
	Fire Union	66.67% of base monthly earnings, maximum monthly benefit \$5,000 after 45 days
	Police Union	66.67% of base monthly earnings, maximum monthly benefit \$5,000 after 90 days
Long-Term Disability \$0.46 per \$100 of covered monthly payroll		
Town pays 100%		

<b>New Hampshire Retirement System</b>	<u>Employee Contribution %</u>	<u>Employer Contribution %</u>
Employees	7.00%	11.17%
Police	11.55%	26.38%
Fire	11.80%	29.16%

Trustees Report of Trust Funds Year Ending 2017

2016-2017

NAME OF FUND	PURPOSE OF FUND	HOW INVESTED	BEGINNING BALANCE	NEW FUNDS	EXPENDED	ENDING BALANCE	BEG. BALANCE	INCOME	EXPENDED	ENDING BALANCE	BALANCE OF PRINC. & INC.
	<b>PRINCIPAL</b>						<b>INCOME</b>				
Accrued Benefit Liab		TD Bank	5346.91			5346.91	15755.90	45.81		15801.71	21148.62
Bandstand Fund		TD Bank	46698.47		46698.47	0.00	33485.17	155.90	33641.07	0.00	
Capital Res. #1	Maintenance	TD Bank	116937.28	43852.72		160790.00	5525.59	275.65		5801.24	166591.24
Capital Res. #2	Town Bldg. Maint.	TD Bank	245000.00			245000.00	13257.71	560.61		13818.32	258818.32
Capital Res. #3	Library Bldg.	TD Bank	14686.08		2472.00	12214.08	17648.17	69.66		17717.83	29931.91
Capital Res. #4	Tennis Courts	TD Bank				0.00	81.79	0.18		81.97	81.97
Capital Res. #5	Fire Dept.	TD Bank	17281.00		7802.21	9478.79	1.04	35.91		36.95	9515.74
Capital Res. #7	Info. Technology	TD Bank	40632.00		40000.00	632.00	10693.77	102.50	2000.00	8796.27	9428.27
Capital Res. #8	Mosquito Cont.	TD Bank	839.17			839.17	17.66	1.86		19.52	858.69
Capital Res. #9	Road Rec.	TD Bank	137975.99			137975.99	24055.22	351.73		24406.95	162382.94
Capital Res. #11	Town Bldg.	TD Bank	163442.33		32093.40	131348.93	92217.64	548.16		92765.80	224114.73
Capital Res. #12	Coakley	TD Bank	38324.45		1961.99	36362.46	2900.10	89.07		2989.17	39351.63
Capital Res. #13	Doc. Management	TD Bank	130.00			130.00	150.57	0.61		151.18	281.18
Capital Res. #14	School Expansion Fund	TD Bank	145445.05	30000.00		175445.05	832.23	324.11		1156.34	176601.39
Capital Res. #15	Health Stab. Fund	TD Bank	39567.27	17400.88		56968.15	170.53	90.07		260.60	57228.75
Capital Res. #16	Earned set.	TD Bank	24000.00			24000.00	206.57	52.54		259.11	24759.11
Capital Res. #17	Paramedic Training	TD Bank	48200.00	15000.00		63200.00	449	108.90		557.90	63757.90
Capital Res. #18	Revaluation	TD Bank	36630.00	35515.00		72145.00	230.91	87.81		318.72	72463.72
Capital Res. #19	Municipal Trans. Tax	TD Bank		60000.00		60000.00		13.15		13.15	60013.15
Capital Res. 19	Epa								10.86	0.00	5000.00
Centennial Hall Fund	School District	TD Bank	5000.00			5000.00					
Flag Pole Fund	Maintenance	TD Bank	1863.61			1863.61	833.76	5.85		839.61	2703.22
George Moore Candy Fd.	Memorial Day Candy	TD Bank	868.00			868.00	310.17	2.55		312.72	1180.72
Hobbs Special Fund	Clock & Gardens	TD Bank	26246.97	1791.15		28038.12	7588.13	73.84		7661.97	35700.09
E. Marston	Library Fund	TD Bank	500.00			500.00		1.15	1.15	0.00	500.00
O. Brown	Library Fund	TD Bank	500.00			500.00		1.15	1.15	0.00	500.00
Norton Library Fd.	Library Fund	TD Bank	2000.00			2000.00		4.22	4.22	0.00	2000.00
Little Boars Head Fund	Improvements	TD Bank	7730.00	7500.00		15230.00	210.37	30.73		241.10	15471.10
NH School Health Ins. Fd.	Health Ins.	TD Bank	68000.00	25000.00		93000.00	617.21	189.18		806.39	93806.39
NH School Bldg. Main. Fd.	Bldg. Mnt.	TD Bank	77264.28	25000.00		102264.28	7701.48	224.89		7926.37	110190.65
Mary Frye Frost	Poor funds	TD Bank	525.00			525.00	53.86	1.30		55.16	580.16
Thomas Shaw	poor Funds	TD Bank	490.18			490.18	35.61	1.10		36.71	526.89
NH School Spec. Ed Fd	Spec. Ed	TD Bank	4425.00	75000.00	75000.00	4425.00	575.54	122.42		697.96	5122.96
NH School Tech Fund		TD Bank	15000.00			15000.00	38.28	32.64		70.92	15070.92
NH School Energy Fund			60000.00	45000.00		105000.00	104.69	203.28		307.97	105307.97
TOTAL			1391549.04	381059.75	206028.07	1566580.72	235748.67	3819.39	35658.45	203909.61	1770490.33



**TRUSTEES REPORT OF PRINCIPAL  
TOWN CEMETERIES  
July 1, 2016 - June 30 2017**

Balance of Principal July 1, 2 , 2016					418150.37
<b>RECEIPTS</b>					
Sale of Burial Lots					25236.00
Balance					443386.37
<b>EXPENDED</b>					
Sale of Burial lots paid to town					36.00
Buy Back Cemetery Lot					2404.00
Balance					2440.00
Balance of Principal June 30, 30, 2017					440946.37

**TRUSTEES REPORT OF INCOME  
TOWN CEMETERIES  
July 1 2016 - June 30 2017**

<b>RECEIPTS</b>					
Balance July 1, 2016			1391.81		
Interest General Maintenance			643.92		
Cemetery Interest			89.24		
Sale of Burial Lots			36.00		
Balance June 30, 2017				2160.97	
<b>EXPENDED</b>					
Sale Burial Lots			36.00		
Paid to Town Labor			243.66		
K. Chevalier Retirement			100.00		
Dodges Agway			498.50	878.16	
BALANCE JUNE 30, 2017					1282.81

## **Report of the Planning Board**

In 2017, the Planning Board updated the Stormwater Regulations in the Town's Site Plan Review regulations to better protect the Town and neighboring properties from stormwater runoff. The Board's representative also participated on the Town's committee to update the Hazard Mitigation Plan, which is reviewed and amended every five years.

The Board held its second annual Land Use Summit with the Town's other land use boards: Agricultural Commission, Conservation Commission, Heritage Commission and the Zoning Board of Adjustment. This meeting brings together the chairs and vice-chairs of each group to share upcoming issues and plans and is televised on Channel 22.

For the year, the Planning Board heard 21 applications as follows:

- 6 Site Plan Reviews (6 approved)
- 4 Preliminary Consultations
- 3 Change of Use (2 approved, one not necessary)
- 2 Conditional Use Permit (2 approved)
- 2 Landscape guarantee release (2 approved)
- 1 Voluntary Lot Merger (1 approved)
- 1 Lot Line Adjustment (1 approved)
- 1 Subdivision (1 approved)
- 2 waivers of the Sign Ordinance (1 approved, as part of a Site Plan Review listed above and no action was necessary on the other since it was a sign permitted under the Sign Ordinance)

Throughout the year the Board worked on updating five sections of the Town's Zoning Ordinance including:

- Four reviews making minor adjustments to clarify issues or conflicting language, involving Dumping, Wetlands, Temporary Structures, and Wireless Communications.
- A fifth review produced a new section of the Zoning Ordinance regarding Accessory Structures to require review by the Town depending on the size of the proposed structure.

Respectfully submitted,

Tim Harned, Chair

Nancy Monaghan, Vice Chair

# Report of the North Hampton Water Commission

## Commissioners

Henry Fuller, Co-Chairman

Bob Landman, Co-Chairman

Tim Harned, Secretary

Richard Bettcher

Jim Maggiore, Select Board Rep.

The North Hampton Water Commission (NHWC) is a town commission consisting of four elected members and a select board representative. Our Commission works on behalf of the community to insure that the community's water resources are protected and that the Town has a reliable and adequate water supply. The NHWC represents the Town in state agency hearings related to the costs of water and hydrant service and issues of water quality, quantity and access. The Commission maintains a working relationship with the Aquarion Water Company and assists town residents when water service issues arise.

The Aquarion Water Company, located in Hampton, N.H., provides water service to approximately 70% of our town's residents as well as residents in the towns of Hampton and Rye. Aquarion is also the water supply source for the public fire hydrant system. Due to the severe drought in this area over the last several years, the Commission has had growing concerns over the ability of Aquarion to continue to provide an adequate level of water service to all its customers. Recently, additional concerns have arisen regarding water quality due to the migration of Perfluorinated Compounds (PFCs) into local ground water. In June, 2017, one of Aquarion's supply wells was taken offline due to increased PFC contamination levels.

The NHWC has pushed state agencies that monitor public water supplies and Aquarion to increase the water system supply capacity. Aquarion's water supply capacity was almost overtaken by user demand in July, 2016. The Commission is currently participating with Aquarion on its current application and testing process for a new, large capacity supply well. The NHWC has utilized experts to review Aquarion's plans to insure that the new supply well does not negatively impact local ground water resources or tap into sources of contamination such as the former Coakley Landfill.

The Commission intervened in a recent application filed with the New Hampshire Public Utility Commission, requesting approval for the purchase of the Aquarion Water Company by Eversource Energy. The NHWC was seeking assurances from Aquarion, Eversource Energy and the Public Utility Commission that the change in ownership would not result in increased water rates for local consumers or a degradation of the water system or the company's service.

The Commission has worked cooperatively with state agencies and Aquarion to reach agreement on several of the Commission's concerns regarding water supply and water quality. Aquarion has instituted an expanded PFC testing and monitoring program for its supply wells. Aquarion will also begin evaluating available treatment options should PFC levels continue to increase.

Aquarion has also agreed to an approved maintenance program for the public hydrant system. Maintenance will be better documented, using more easily understood report forms that will be provided to the Town quarterly. The NHWC will continue to work with Aquarion on upgrading the hydrant system to insure public safety.

The NHWC continues to ask for the community's support and assistance in maintaining and protecting our community water resources. Practicing conservation measures throughout the year is always a good idea. Practices that limit the introduction of contaminants into our ground water helps to insure that our public water supply is safe for use and consumption.

Public documents related to the Commission's activities are available for review at the Town's website.

Respectfully submitted

Bob Landman, Co-Chairman



## Report of the Zoning Board of Adjustment

Two new members, Joseph Bernardo and David Buchanan, were elected to three-year terms on the Zoning Board of Adjustment at the March 14, 2017 Town elections. Their terms will expire in March 2020.

On March 28, 2017, the ZBA held its annual organizational meeting resulting in the election of George Lagassa as Board Chair for the 2017 calendar year and Mark Janos as Vice Chair for the same term.

Following the decision of Dennis Williams to not seek an additional term as an alternate board member, the Board is now composed of five primary members and one alternate. We are actively seeking a second alternate member and encourage any qualified town resident to apply for this position. We also wish to thank Mr. Williams for his years of devoted service to the Board and to the Town.

The ZBA had a modest case load during calendar year 2017, with eight variance requests (six granted, two denied), four requests for special exception (all approved), and one administrative appeal (denied). The cases and dispositions were as follows:

1. Appeal of a Decision of the Planning Board that a special exception was required to construct a public utility building within the R-1 zone. The appeal was denied and, after consideration, the special exception was approved.
2. Two separate variances were requested for construction of a building addition within the structure setbacks. Both were granted.
3. A variance request to subdivide a conforming lot into two non-conforming lots was denied.
4. A variance request to allow a business use within a residential zoning district was denied.
5. Three variance requests to allow a residential use in the I-B/R district were granted.
6. Two special exceptions were requested to allow auto repair businesses in the I-B/R zone. Both were approved.

North Hampton Zoning Board of Adjustment Membership for 2017 calendar year:

Elected Primary Members: George Lagassa, Chair; Mark Janos, Vice Chair; Jonathan Pinette, Joseph Bernardo and David Buchanan.

Alternate Board Member: Robin Reid

Respectfully submitted,

George K. Lagassa, Chair

## Report of the North Hampton Bandstand

Dear Friends,

The North Hampton Bandstand had another banner year offering free concerts on our Town Common. We are pleased to announce that for the second year in a row we had a perfect season with no cancellations due to weather. Our free concerts provided entertainment to hundreds of people each week with a variety of bands and acts.

On July 1<sup>st</sup> we were honored to have the Air Force Heritage Band chose our Bandstand as part of their East Coast summer tour. The storms stayed away, and our largest crowd of the year enjoyed a melody of music that included Patriotic songs, Movie tunes, Rock and Blues. This was a special evening and we want to thank the American Legion Post 35 for providing a delicious dinner for the 43 band members and their support staff.

Other notable acts that performed were Rico Barr, Jumbo Circus Peanuts and Soulmates Band. We also saw the return of the local favorite, The Old Bastards, with some of the Seacoasts best rockers. Some of our new bands included The Rebound Band, On Tap and JC Underwood featuring a spot-on Elvis! This year had maybe our widest variety of bands and we are hoping many of them will return next year.

As always, we would like to thank our sponsors whose support make every season possible. These include the North Hampton Business Association, The 180 Restaurant, Fuller Foundation, Seacoast Memorials of Portsmouth and The Hampton Rotary. If you would like to sponsor one of our concerts next year, please contact us for details. You will be supporting a great cause. We would also like to thank the St James Masonic Lodge for providing food each week and working so hard to not only feed our patrons but to help organize and clean up after each show. And let's not forget the ladies of Winnicummnet Rebekan Lodge # 26 who provided desserts.

Maybe the biggest news of the year is our plan to replace the personalized bricks around the Bandstand free of charge. The bricks are over 23 years old and the New England weather has not been kind to them. Our plan is to replace them with thicker bricks that should last many years longer.

This also gives our patrons and friends the chance to have new bricks made up to add to the existing area. The standard brick will be 4" X 8" and offer 3 lines of text, 15 Characters per line for \$75.00. We will also be offering 8" X 8" bricks and 12" X 12" Granite bricks. Application forms will be available at the Library, Town Offices and other locations around the area. You can also print one from our town page on [www.northhampton-nh.gov/bandstand-committee](http://www.northhampton-nh.gov/bandstand-committee). Become part of the ongoing history of our town, community and our Bandstand buy ordering a brick soon. Bricks will be available to order through mid-March of 2018.

We would like to thank all our community members that join us on a weekly basis to enjoy music, to laugh, sing and dance. Music is the fabric that binds people together with memories and common experience, touching our soul and feeding our spirit. Our concerts are free for all that attend thanks to the generosity of our sponsors and the patrons that help fill the buckets every week. Thank you for a great summer of music and joy and we will see you all in June.

Sincerely,

Delores Chase, Chair of the Friends of the North Hampton Bandstand



## Report of the Conservation Commission

### The work of the Conservation Commission during the 2017 calendar year included:

- Updating Inventory of Conservation Land
- Reviewing Wetlands Impact Permits to Ensure Protection of Natural Resource Values
- Updating the Town's Wetlands and Conservation Maps
- Monitoring and Testing Water Quality & Protecting Wetlands
- Maintaining/Posting Conservation Parcels
- Reviewing and Monitoring Conservation Easements and Recording Easements at Registry of Deeds
- Considering the Acquisition of Conservation Lands
- Updating Conservation Commission Procedures and Policies

### Updating Inventory of Conservation Land:

North Hampton is fortunate to have approximately 1600 acres of conservation land, approximately 18% of the Town's total land area. *The Conservation Land Database* posted on the *Town of North Hampton Website*, last updated on September 29, 2017, provides in depth information about the Town's conservation land. To learn more about the Town's conservation parcels and the hundreds of acres of conservation land that are open to the public for year-round recreational enjoyment, please refer to the Town website for a look at the *Conservation Land Database* and the *Conservation Commission's Trail Map Brochure*.

In 2016, a two-acres parcel located at 20 Chapel Road was donated to the Town and conservation deed restrictions for the parcel were recorded at the Registry of Deeds in 2017.

### Reviewing New Hampshire DES (Department of Environmental Services) Wetlands Permit Applications:

To protect and preserve the Town's wetlands, wetland buffers, streams, and waterways, the *Conservation Commission* makes recommendations to the *DES*, the *Planning Board*, the *Zoning Board*, and the *Applicants* to protect the Town's natural resources and the quality of water.

The Commission reviewed and sent comments to the *DES* for the following applications:

120 Mill Road: Tax Map 6, Lot 147/001; proposal for an agricultural pond

**4 Dancer's Image Lane: Tax Map 6, Lot 2-4;** proposal to build a wooden board walk adjacent to Little River and a float on the Little River.

**182 Post Road: Tax Map 18, Lot 38;** proposal for an agricultural pond.

### Updating the Town's Wetlands and Conservation Maps:

Under the leadership of *Andy Vorkink*, *Chair of the Conservation Easement Subcommittee*, two additional Conservation Maps have been prepared with the assistance of *Robert Pryne*, *Rockingham Planning Commission* and *NH GRANIT*. *The North Hampton Conservation, Wetlands and Parcels Map – September 2017*, and the *North Hampton Conservation, Wetlands and Parcels Map – Aerial September 2017* show all of the wetlands and conservation properties overlaid onto the tax map for all properties in town. These maps are posted on the Town website and serve as an invaluable tool to help inform the public, the *Planning Board*, *Zoning Board*, and *Conservation Commission* about the characteristics of the parcels in Town.

### Monitoring and Testing Water Quality & Protecting Wetlands:

It is a challenge for entities throughout the *State of New Hampshire* to protect precious waterways and water resources. A considerable amount of pollution stems from nonpoint source pollution, which occurs when rainfall, snowmelt, or irrigation runs over land or through the ground, picks up pollutants, and deposits them into rivers, lakes, and coastal waters or introduces them into the groundwater. Septic tank maintenance, reduction of soil erosion and protecting and preserving wetlands helps reduce and prevent nonpoint source pollution.

The *Conservation Commission* has been working with the *New Hampshire Department of Environmental Services*, *F.B. Environmental Associates*, and the *New Hampshire Rivers Council* to monitor and test the water quality in the *Little River Watershed* and within the headwaters of the *Winnicut River*.

Under the leadership of *Kathy Grant*, *Conservation Commission Vice Chair*, in June 2017, the *New Hampshire*



*Rivers Council* entered into a contractual agreement with the *North Hampton Conservation Commission* to perform water quality monitoring and sampling within the *Winnicut River Watershed* in accordance with *Water Quality Monitoring Sampling Protocols* developed by the *New Hampshire Department of Environmental Services (NHDES) Volunteer River Assessment Program (VRAP)* as revised May 2017.

Three sampling dates - June 15, July 17, and August 17 - for four *NHDES* sampling stations were chosen for this effort to continue an existing data set, with recommendations from *NHDES Coastal Program* staff to reassess the viability of these sites for future monitoring efforts.

The Town also entered into a contractual agreement with *F.B. Environmental Associates* to test established sampling locations in the *Little River* watershed on six sample dates (three under wet and three under dry weather conditions).

#### **Maintaining/Posting Conservation Parcels:**

The *Commission* encourages volunteers to help post land where hunting is prohibited and to mark and clear trails. *Phil Thayer* has both diligently worked and led efforts throughout his service on the *Commission* to keep our trails clear for public use. A goal for current and future conservation commissions is to organize a clean-up day in the spring and to encourage residents who enjoy the trails to help the *Commission* maintain them. In the fall of 2017, the *Commission* engaged *Walter Nordstrom* to mow the field adjacent to the *Community Garden*.

#### **Reviewing and Monitoring Conservation Easements and Recording Easements at Registry of Deeds:**

The *Conservation Easement Subcommittee* has set up a process for monitoring conservation easements that includes both physically walking the land and employing the use of aerial monitoring using *Google Earth* mapping. The *Commission* also asks members of the *Community* to be the eyes and ears for the Town, and when appropriate, to complete a “*Conservation Easement Violation Complaint Form*.” This established process helps ensure a fair review of a complaint and also respects the property rights of landowners who have conservation easements on their land.

In October 2017, the *Southeast Land Trust of New Hampshire*, the third-party easement holder, approved the *Management Plan for Forest Hills Farm*, formerly the Luff and Tagupa property off Highlander Drive. This beautiful land, is replete with trails for cross-country skiing in winter, and for hiking in spring, summer, and fall. The land is comprised of 83 acres of unregimented habitat for a variety of species in coastal New Hampshire, including rare habitat for salamander in its vernal pools during the spring. *The Management Plan*, which is posted on the Town website, will provide guidance for current and future conservation commissions to better maintain, preserve, and enjoy the land.

*The Society for Protection of New Hampshire Forests (Forest Society)*, the easement holder for the *Boies Conservation Land* off *Woodland Road*, completed a comprehensive monitoring report which included aerial photography, physical inspection and mapping. Upon the review and recommendation of the *Conservation Commission*, the *Select Board* approved the monitoring report.

#### **Considering the Acquisition of Conservation Land:**

In 2017, the *Commission* reviewed the possible donation of a beautiful 24 acres parcel of ecological significance off Mill Road. The land, within the headwaters of *Little River*, flows downstream under Ocean Boulevard to the northern end of *North Beach*. Protection of the river’s and beach’s water quality is an important objective of the Town and state.

Donations of conservation land are encouraged to help further protect the Town’s rural characteristics, wildlife habitat, and water and natural resources.

Conserving land is a way to retain what people like about North Hampton. Numerous studies have demonstrated that conserving selected parcels of open space buffers the town from tax increases related to growth and population increases.

#### **Updating Conservation Commission Procedures and Policies:**

The *Conservation Commission* will be posting its updated procedures and policies on the Town website. The *North Hampton Conservation Commission* is a member of *New Hampshire Association of Conservation Commissions* which

provides guidance for conservation commissions throughout the state. The *Association* summarizes the role of conservation commissions as provided in the RSA's as follows:

"A municipal conservation commission may be established by a New Hampshire municipality "for the proper utilization and protection of the natural resources and for the protection of watershed resources of said city or town." (*New Hampshire Revised Statutes Annotated Chapter RSA 36-A*). A commission is the only local board specifically charged to protect the natural resources of the municipality. Without a conservation commission, planning for this protection must be done by other boards, all of which have other primary responsibilities. A conservation commission provides a focal point within municipal government for environmental concerns.

The commission may advise the planning board and other local bodies on conservation matters. It may act more directly to protect natural resources by acquiring, with the approval of the selectmen or city council, the fee (full title) or a lesser interest in land or water resources. The commission then may manage these conservation areas. If authorized by the municipal legislative body, it may manage duly designated town forests (RSA 31:110, RSA 31:111, RSA 31:112, RSA 31:113)."

### **Acknowledgments:**

On behalf of the *Conservation Commission*, I wish to thank the *Select Board*, the *Planning Board*, and the *Zoning Board of Adjustment* for consulting the *Conservation Commission* about land use matters that pertain to water quality, natural resource preservation, and acquisitions of open space.

Thank you to *John Hubbard* and the *Department of Public Works Staff* for work done on behalf of the Town.

Thank you to *Chris Ganotis*, former *Chair of the Conservation Commission*, for 17 years of membership on the *Commission* and for his numerous efforts to improve the quality of water in both the *Winnicut* and *Little River Watersheds*.

Thank you to *Beverly Moore*, *Recording Secretary*, for exceptional service to the *Commission* since 2008.

Thank you to all of the members of the *Commission* who have contributed so much of their time and energy throughout the year to preserve the Town's extraordinary natural resources.

Respectfully Submitted,  
Lisa Wilson, *Chair*  
*North Hampton Conservation Commission*

Commissioners:  
Kathy Grant, *Vice Chair*  
Phil Thayer  
Andy Vorkink, *Chair, Conservation Easement Subcommittee*  
Shep Kroner  
Lauri Etela  
Mike Lynch  
Allyson Ryder, *Alternate Member*  
Beverly Moore, *Recording Secretary*



## **Report of the North Hampton Heritage Commission**

### **Major Activities**

Demolition Review and Discretionary Preservation Easements (Barn Easements) continue to be primary responsibilities of the Heritage Commission. Survey and identification of Historic Resources, along with the protection of those resources, including historic properties owned by the Town were major activities in FY 2017. Eagle Scout Barn Survey, 275th Anniversary Celebration and Drake's Hill Bridge/Section 106 were among other Heritage Commission activities.

### **Demolition Review**

Three properties were evaluated for demolition. One property involved a barn and kitchen ell. The property is retaining the historic house which was relocated on the property and a barn. Another property dismantled a barn to be moved to Barrington. Another building found to have no historic significance was removed.

### **Discretionary Preservation Easements**

The procedure for the Barn Easements continues to be reexamined. A refined procedure has been developed and awaiting final approval. To date there are 6 properties with a total of 10 barns or farm buildings participating in the program. Two of the properties have enjoyed enormous statewide attention this past year. Both properties are examples of commercial reuse of agricultural buildings. Both Hubbingtons Furniture and Throwback Brewery have been honored by the New Hampshire Preservation Alliance.

### **Historic Resources Survey**

The FEMA Grant work started in earnest in September, 2016. Over the course of the fall and winter, homes and historic sites were photographed and documented. In June, 2017 a rough draft was presented and evaluated. A second draft was then presented and incorporated. Joint meetings with LBH Heritage Commission and Architectural Historian were held as necessary. A meeting was held with several lifelong North Hampton natives to share their memories and experiences. It was a wonderful experience for all participants and observers. The final product will be passed to the Rockingham Planning Commission for mapping. Discussions continue to be held as to the process of disseminating the final product to appropriate recipients. Plans are also being made for a public presentation.

### **Eagle Scout Barn Survey**

The "windshield" Barn Survey completed by Jay Idell was completed in November, 2016. It contained over 100 barns along with the location and approximate age of each barn. The information was shared with the Architectural Historian conducting the town wide survey. The spreadsheet and images were also shared with the Agriculture Commission as they are interested in conducting a town wide barn survey.

### **275th Anniversary Celebration**

The Heritage Commission thought it was appropriate that the Town appoint a special 275<sup>th</sup> Anniversary Committee to raise funds and plan the celebration. The Heritage Commission continued to stay connected as many of the commissioners served on the 275<sup>th</sup> Committee.

### **Drake's Hill Bridge/Section 106**

In October, 2016 the Heritage Commission became aware of some activity on the part of NH DOT relative to the bridge at Drake's Hill; this being the same area where the Cell Tower project, currently on hold, and Rails to Trails are located. In December the HC was contacted by NH DOT to participate in a Section 106 process for U.S. Rte. 1 Bridge over railroad where North Road (West and East) intersect US Route 1. The Bridge is on the Red List in poor condition. We formed a subcommittee and resolved to be proactive in protecting and mitigating for historic resources. A meeting held in Concord in December was attended by 1 member while 2 participated by phone. We continue to be in contact with Mary Hale and Peter Rhoads of Hubbingtons. A DOT Public Officials/Public Informational Meeting was held in Town Hall on 5/24/17. Since then the HC has sent a proposal to the DOT about possible mitigation of historic resources. This process will be ongoing for some time as the plans for the bridge are processed.

### **Land Use Boards Summit**

The Heritage Commission was pleased to participate in two Land Use Board joint meetings. The Boards included are Planning, Conservation, Agriculture, Heritage and Zoning Board of Adjustment. Two members of each Board participated in a televised meeting at Town Hall in August, 2016 and May, 2017. The original idea for the Summit was suggested to the Planning Board by the Heritage Commission. We hope the yearly event continues.



### **Intern Plymouth State University**

The Heritage Commission was fortunate to have Hillary Christopher a Heritage Studies graduate student from Plymouth State University working with us from Spring, 2017 throughout the summer. She was supervised by Cynthia Swank and worked on the Time Line 1976 to the present as well as other historical projects.

### **Town Hall Repairs**

One of the Heritage Commission advisory roles pertains to historic buildings owned by the Town of North Hampton. As such the HC has played an important role in the restoration and maintenance of the Town Hall and the Stone Building. We were responsible for their listing on the National Register. That listing enables them to be eligible for funding for projects such as the current need for replacement of some siding and painting of Town Hall. To that end the HC has encouraged the follow up on exterior work for both Town Hall and the Stone Building. These buildings are our Town gems. We need to cherish and care for them. Once gone they can never be replaced.

### **Acknowledgments**

The Heritage Commission would like to thank all the individuals, organizations, Town Boards, Commissions and Departments who have supported our efforts in this past year.

### **Respectfully submitted on behalf of the Heritage Commission**

**Donna Etela, Chair**

Cynthia Swank, Secretary

Jane Currivan, Treasurer

Paul Cuetara, Commissioner

Jane Robie, Commissioner

Jim Maggiore, Select board Representative

Carolyn Brooks, Alternate

Jeff Hillier, Alternate

Vicki Jones, Alternate

Nancy Monaghan, Planning Board Representative



**275<sup>th</sup> Anniversary Celebration  
Trolley Tour**

The North Hampton Historical Society continues its mission of collecting and preserving historical materials significant to the town.

The Curators Group meets on Thursday afternoon at Town Offices to organize and provide access to the collection. The group welcomed Dave O'Brien who is working on scanning the photographic collections. Using the photo sharing site SmugMug, Dave has created an Historical Society page.

The focus in 2017 was the 275th Anniversary celebrations. The Society's activities included:

- A special exhibit for Memorial Day about local soldiers in our country's conflicts
- A slideshow of photographs from the collection for the Memorial Day and October celebrations, including barns, school, and house photos
- An exhibit in October of Atlantic Avenue from Route 1 to the school, including photographs
- An Ogden Nash exhibit in the Stone Building to complement the framed barn panel with a Nash poem hanging in the building.
- In and Around the Common, a brochure with the history of buildings on the common with locations developed by Priscilla Leavitt and the Heritage Commission intern, Hillary Christopher

In addition to the programs for the 275th Anniversary the Society also sponsored programs relating to local history:

- March: Alan Hoffman discussed Lafayette's trip to the United States in 1824- 25
- April: Steve Taylor talked about poor farms in New Hampshire
- May: J Dennis Robinson talked about the History of Wentworth by the Sea

Programs are held at the Town Hall and have been well attended. Suggestions for future programs are always welcome.

The Society received noteworthy accessions in 2017:

- In April Priscilla Leavitt generously donated an 1843 map of North Hampton that shows the area of the original North Hampton settlement (North Hill and environs). The map is the work of Joseph Dow. The Society believes that this is the oldest known original map of North Hampton and is a valuable addition to our collection.
- Chief Michael Tully of the Fire Department shared newspaper articles and photographs, many by Dorothy Spear, that illustrate the history of the department. The collection has been scanned.
- Additional items from Carolyn Brooks, Bruce Dow, and Priscilla Leavitt

In conjunction with the Heritage Commission we had a discussion in July with long time residents Carolyn Brooks, Kendall Chevalier, Bruce Dow, Cedric Dunston, Beverley Frenette, and Priscilla Leavitt. The focus of the wide ranging conversation was on historic houses and it was recorded for our Oral History collection. The discussion was informative and fun and we hope to continue it at a program in Spring 2018.

Heritage Commission intern Hillary Christopher has also updated the town Timeline, originally developed by Jenifer Landman and Penny Holbert. The Timeline will be on the North Hampton Historical Society web page on the Town website.



Thank you to the Historical Society members and other interested townspeople who are working to preserve the history of North Hampton.

Respectfully submitted,  
Vicki Jones, President  
Donna Etela, Vice President  
Jane Boesch, Secretary  
Jane Robie, Treasurer



## **Report of the Agriculture Commission**

The Agriculture Commission meets monthly on an as needed basis and met 10 times in 2017. There were also 2 days in April where meetings were held at the library to greet all the gardeners and familiarize them with expectations.

### **275th Anniversary Celebration**

The Agriculture Commission participated in the year long planning for this event by including a successful tractor and working antique farm equipment display, which was held Oct 14, at The Airfield. Some of the tractors and farm equipment were original to the early days of farming in North Hampton.

This event also included a massive, North Hampton grown, pumpkin on display for a “guess the weight” contest. There were many other home grown pumpkins on display and a miniature John Deere tractor and wagon, which thrilled the many youngsters who drove it.

We thank Garrett Miller and the Airfield staff for their help in providing and marking the space for this event and the Airfield Cafe for their contributions to the event. Also, our thanks to the tractor owners, who put a great deal of effort into bringing their tractors and farm equipment to the airfield.

### **Community Garden**

There continue to be 48 gardens at the Marston Farm conservation site, but we may need to create a few more for the coming season, since 47 were in use in 2017. The gardens produced \$820 in revenue which defrays water and other costs. The bee hives continue to produce honey, thanks to the Cote’s attention to them.

### **Barn Survey**

Ag member Joan Ganotis heads up a group of volunteers who are actively conducting barn surveys in No. Hampton. The Heritage Commission has a barn book started by Priscilla Leavitt and the current survey information will be added to that work.

From September 21, 2017 to October 30, 2017, Ag member Joan Ganotis sent 34 letters to owners of some of the oldest barns in town explaining the importance of documenting these old buildings before they are gone forever and requesting a meeting with the owners at their barns to fill out a barn survey. Eleven barns were visited and documented with photos and measurements. Two owners replied they were not interested in partaking in this endeavor, one person is in the process of entering a nursing home, and one barn is a much newer replacement barn than the adjacent home. There are currently three more barn owners who have expressed an interest in having their barns surveyed in the spring. Owners of another 36 barns built between 1800 to 1900 will be contacted in the spring to request a visit to their properties. It is estimated that there are approximately 150 barns in North Hampton, so this will be a continuing process. Assisting Joan in this project are Cindy Jenkins, Justine Pallatroni and David Buchanan. We greatly appreciate barn owners cooperation to complete this project.

In addition, guidance from the Agriculture Commission can be given to barn owners regarding grants, tax relief easements, and educational information addressing barn structures, restoration or repair. Joan attended two seminars this year related to barn structures, history, and renovations.

### **Farmers Market**

The Agriculture Commission continues to support Farmers’ Markets as a food venue that gives the consumer maximum knowledge about how their food is raised, and provides access to local and sustainable food. Therefore, we continue to strive for a local North Hampton Farmers’ Market at the former Gov. Dale Farm, now owned by the Brandt family.

Our members are: Dieter Ebert, Bobbi Burns, Joan Ganotis, Hank Brandt, Lisa Cote, Cindy Jenkins, and Walter Nordstrom.

## **Report of the Capital Improvements Plan Committee**

In last year's town report for the year ending June 30, 2016, I described the Committee's work for two years and the two reports it produced for FY2017-2022 and FY2018-2023. This time, I am simply directing the reader to the latter CIP report available on the Town website. Read in conjunction with the FY2018 operating budget and warrant articles included in this town report, the reader will see the changes made during the course of deliberations by the Select Board and Budget Committee, deliberative session, and the final voting results in March 2017.

In May 2017 I convened the CIP Committee and, as I had indicated to members the previous year, stepped down as Chair after three years. Nancy Monaghan was elected Chair and Shep Kroner Vice Chair. There were two new members, Kathy Kilgore, Select Board Rep, and Laurel Pohl, Budget Committee Rep, replacing Rick Stanton and Anne Ambrogi.

Subsequent meetings occurred in the new fiscal year beginning July 1, 2017. The report for FY2019-2024, prepared and approved in September 2017 is available on the Town website. By the time you see this town report, changes made by Select Board, Budget Committee, and attendees at the February 2018 deliberative session will be known.

The CIP Reports could not be prepared without the input, information, and cooperation of many people -- department heads, Library Director and trustees, School Board and facilities manager as well as the Town Administrator and staff. Thank you all.

Respectively submitted,  
Cynthia G. Swank

CIP Committee Members, FY 2017  
Anne Ambrogi, Budget Comm Rep  
Judy Day, Library Trustee Rep  
R. Shep Kroner, Resident Member  
Nancy Monaghan, Planning Board Rep  
Richard Stanton, Select Board Rep  
James Sununu, School Board Rep  
Cynthia Swank, Chair, Resident Rep







**THE STATE OF NEW HAMPSHIRE  
TOWN OF NORTH HAMPTON**

**TOWN MEETING WARRANT**

To the inhabitants of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

**FIRST SESSION**

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton School,  
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Saturday, February 3<sup>rd</sup>, 2018 at 8:30 a.m.**

**In the event of inclement weather, the snow date for the First Session is:  
Saturday, February 10<sup>th</sup>, 2018 at 8:30 a.m.**

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

**SECOND SESSION**

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,  
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 13<sup>th</sup>, 2018,  
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

to act upon the following:

Article One:            Election of Officers

To choose the following officers for the coming year:

- 1 Moderator, 2 year term;
- 1 Select Board Member, 3 year term;
- 1 Town Treasurer, 1 year term;
- 1 Supervisor of the Checklist, 6 year term;
- 1 Library Trustee, 3 year term;
- 2 Budget Committee Members, 3 year terms each;
- 1 Cemetery Trustee, 3 year term;
- 2 Planning Board Members, 3 year terms each;
- 2 Water Commissioners, 3 year terms each;
- 1 Zoning Board of Adjustment Member, 3 year term;
- 1 Trustee of the Trust Funds, 3 year term.

Article Two:            Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 415 Wireless Communications Facilities and Section 516 Small Wind Energy Systems. The intent of the proposed amendment is to clarify the performance security process to ensure the removal of abandoned cell or wind towers.

Majority Ballot Vote Required  
Recommended by the Planning Board: 4-0

Article Three:            Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 2 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 302 Definitions and Section 505 Temporary Structures. The intent of the proposed amendment is to clarify the definition of and the permitting process for temporary structures.

Majority Ballot Vote Required  
Recommended by the Planning Board: 5-0

Article Four:            Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 409 Wetlands Conservation District. The intent of the proposed amendment is to require the issuance of a Conditional Use Permit by the Planning Board to authorize any non-compliance with Section 409 Wetlands Conservation District.

Majority Ballot Vote Required  
Recommended by the Planning Board: 4-0

Article Five:            Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 510 Dumping. The intent of the proposed amendment is to bring the Town of North Hampton Zoning Ordinance into compliance with State of New Hampshire laws and State of New Hampshire Department of Environmental Services solid waste management rules.

Majority Ballot Vote Required  
Recommended by the Planning Board: 4-0

Article Six:            Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Section 513 Accessory Dwelling Unit. The intent of the proposed amendment is to bring the Town of North Hampton Zoning Ordinance into compliance with State of New Hampshire law and clarify how an accessory dwelling unit may conform to the dimensional requirements of the zoning ordinance.

Majority Ballot Vote Required  
Recommended by the Planning Board: 5-0



Article Seven:        FY 2019 Operating Budget

Shall the Town raise and appropriate through taxation as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Seven Million One Hundred Twenty-four Thousand Seven Hundred Twenty-five Dollars (\$7,124,725)? Should this Article be defeated, the default budget shall be Six Million Nine Hundred Ninety-one Thousand Six Hundred Thirty Dollars (\$6,991,630), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 6-3

Article Eight:        Modify Elderly Exemption from Property Tax

Shall the Town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of North Hampton, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$125,000; for a person 75 years of age up to 80 years, \$165,000; for a person 80 years of age or older \$200,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,800 or, if married, a combined net income of less than \$59,000; and own net assets not in excess of \$190,000 excluding the value of the person's residence.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Nine:            Modify Disabled Exemption from Property Tax

Shall the Town modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$100,000. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$60,000, and own net assets not in excess of \$125,000 or, if married, combined net assets not in excess of \$150,000 excluding the value of the person's residence.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Ten:            All Veterans' Tax Credit

Shall the Town of North Hampton vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged; or, an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted the credit granted will be Five Hundred Dollars (\$500), the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Eleven:            Proposed Fire Department Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in a three year collective bargaining agreement reached between the Select Board and the International Fire Fighters Association Local 3211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2019	\$1,313,518	\$34,827
2020	\$1,400,028	\$25,737
2021	\$1,455,406	\$21,481

And further, to raise and appropriate through taxation the sum of Thirty-four Thousand Eight Hundred Twenty-seven Dollars (\$34,827) for Fiscal Year 2019, said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 6-0-3

Article Twelve:            Replace 6-Wheel DPW Dump Truck With Plow And Wing

To see if the Town will vote to authorize the Select Board to enter into a seven-year lease/purchase agreement in the amount of Two Hundred Three Thousand Dollars (\$203,000) for the purpose of leasing and equipping a 6-Wheel dump truck with plow and wing for the Department of Public Works; and to raise and appropriate through taxation the sum of Twenty-nine Thousand Dollars (\$29,000) for the first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause. This item has been identified as the number 2 priority in the approved capital improvements plan.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 7-2



Article Thirteen:                      Road Resurfacing

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirty Thousand Dollars (\$230,000) for the purpose of resurfacing and reconstructing approximately 3 miles of road, by withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose, and raising through taxation Two Hundred Thousand Dollars (\$200,000).

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 9-0

Article Fourteen:                      Replace Fire & Rescue Department Command Vehicle

To see if the Town will vote to raise and appropriate the sum of Fifty-five Thousand Dollars (\$55,000) for the purchase of a Command Vehicle for the Fire & Rescue Department with said funds to come from the Fire Department Equipment and Apparatus Special Revenue Fund. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 7-2

Article Fifteen:                      Purchase of a Police Cruiser

To see if the Town will vote to raise and appropriate the sum of Thirty-seven Thousand Dollars (\$37,000) from the Police Detail Revolving Fund for the purchase of a police cruiser. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.  
Recommended by the Select Board: 3-0  
Recommended by the Budget Committee: 6-3

Article Sixteen:                      Resurfacing Dearborn Park Parking Lot

To see if the Town will vote to raise and appropriate the sum of Twenty-five Thousand Dollars (\$25,000) for the purpose of repair, reconstruction and resurfacing of the Dearborn Parking Lot with said funds to come from unassigned fund balance. The Town Fund Balance Policy allows the Select Board to use fund balance in excess of the designated target percentage (8% of total budget including school) for capital improvements. The current balance is 11.9%. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 5-4

Article Seventeen:                      Replace Septic System at Town Hall

To see if the Town will vote to raise and appropriate the sum of Twenty-two Thousand Dollars (\$22,000) for the installation of a new septic system at the Town Hall of adequate size to handle consistent use if the Town Hall is needed as a warming center during emergency events. This sum to come from unassigned fund balance. The Town Fund Balance Policy allows the Select Board to use fund balance in excess of the designated target percentage (8% of total budget including school) for the purchase of capital items. The current balance is 11.9%. This item has been identified in the approved Capital Improvements Plan. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 5-4

Article Eighteen:                      Contributions to Health Agencies

To see if the Town will vote to raise and appropriate through taxation the sum of Four Thousand Two Hundred Fifty Dollars (\$4,250) for the cost of contributions to two (2) health agencies in the Seacoast in the amounts corresponding to the agencies requests in the right hand column as follows:

<u>Health Agency</u>	<u>FY2018</u>	<u>FY2019</u>
Seacoast Mental Health Center	\$3,500	\$3,500
Lamprey Health Care	\$ 750	\$ 750

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 7-2

Article Nineteen:      Contribution to the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000) for deposit in the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to limit the Town's unfunded accrued leave liability. This sum to come from unassigned fund balance. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Twenty:      Contribution to the Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for deposit in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings. This sum to come from unassigned fund balance. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 7-2

Article Twenty-one:      Modify the Purpose of the Town Building Capital Reserve Fund

Shall the Town modify the purpose of the Town Building Capital Reserve Fund to plan and prepare for future Town building projects, including new buildings and renovations to existing buildings, not covered as part of normal routine maintenance. And furthermore to name the Select Board as agents to expend from said fund. Approval of this article will have no effect on the tax rate.

2/3rds Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0



Article Twenty-two:                    Contribution to the Town Building Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for deposit in the Town Building Capital Reserve Fund. The purpose of this fund is to plan and prepare for future Town building projects. This sum to come from unassigned fund balance. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 5-4

Article Twenty-three:                    Modify the Purpose of the Town Revaluation Capital Reserve Fund

Shall the Town modify the purpose of the Town Revaluation Capital Reserve Fund to allow for funding to comply with the State of New Hampshire's requirement to perform property revaluation every five (5) years? This fund was established in 2011 specifically to comply with the New Hampshire State Constitution and carry out a Town revaluation in FY2013. And furthermore to name the Select Board as agents to expend from said fund. Approval of this article will have no effect on the tax rate.

2/3rds Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Twenty-four:                    Close the Fire Department Equipment Fund

To see if the Town will vote to discontinue the Fire Department Equipment Fund created in 2006 to account for and restrict ambulance billing and collection to expenditures for the purpose of Fire Department capital equipment. In 2013, two new revolving funds were created to account for revenues and expenditures from ambulance services and the Fire Department Equipment Fund was not closed at that date. Said funds with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

Article Twenty-five:

Purchase of a Recreation Van (By Citizens Petition)

Upon petition of at least 25 registered voters, to see if the Town will vote to raise and appropriate the sum of no more than Fifty-five Thousand Dollars (\$55,000) from unassigned fund balance for the purchase of a recreation passenger van. The cost of the van will be partially offset by the trade-in value of the existing recreation van. The van will be used primarily, but not exclusively, for transportation incident to Programs for Active Senior Adults ("PASA"). Approval of this article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 9-0

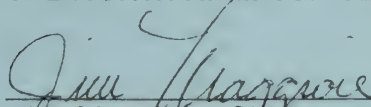
Article Twenty-six:

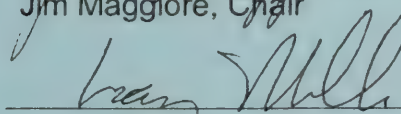
Any other business.


To see if the Town will transact any other business that may legally come before the Meeting.

Given under our hands and seals this twenty-ninth day of January, in the Year Two Thousand and Eighteen.

**THE NORTH HAMPTON SELECT BOARD**

  
\_\_\_\_\_  
Jim Maggioro, Chair

  
\_\_\_\_\_  
Larry Miller, Vice Chair

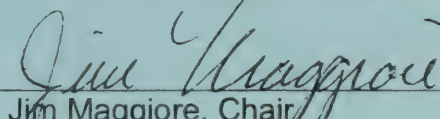
  
\_\_\_\_\_  
Kathleen Kilgore, Member

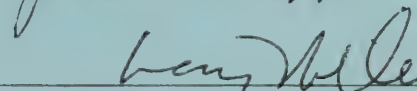
## CERTIFICATE OF POSTING

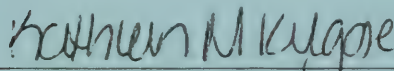
January 29, 2018

I do hereby certify that on the twenty-ninth day of January, 2018, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices and the Town Clerk's Office and at the North Hampton Public Library, all being a public places in the Town of North Hampton.

### THE NORTH HAMPTON SELECT BOARD

  
\_\_\_\_\_  
Jim Maggiore, Chair

  
\_\_\_\_\_  
Larry Miller, Vice Chair

  
\_\_\_\_\_  
Kathleen Kilgore, Member





Proposed Budget

North Hampton

For the period beginning July 1, 2018 and ending June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Jonathan Leopold	Budget Committee Chair	[Signature]
Charles A. Bellar	Budget Committee	[Signature]
George Chaucey	Budget Committee	[Signature]
Gerry Miller	Budget Comm, Select Board	[Signature]
Brian C. Goble	COB Budget	[Signature]
JOHN ANTHONY SIMMONS	Budget Comm.	[Signature]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	1	\$236,798	\$238,854	\$261,099	\$0	\$261,099	\$0
4140-4149	Election, Registration, and Vital Statistics	1	\$128,816	\$114,061	\$130,876	\$0	\$130,876	\$0
4150-4151	Financial Administration	1	\$203,403	\$200,126	\$218,983	\$0	\$218,983	\$0
4152	Revaluation of Property	1	\$68,000	\$65,178	\$66,250	\$0	\$66,250	\$0
4153	Legal Expense	1	\$95,000	\$225,904	\$166,231	\$0	\$166,231	\$0
4155-4159	Personnel Administration	1	\$176,384	\$150,961	\$193,697	\$0	\$193,697	\$0
4191-4193	Planning and Zoning	1	\$102,031	\$93,655	\$104,628	\$0	\$104,628	\$0
4194	General Government Buildings	1	\$91,150	\$155,932	\$80,484	\$0	\$80,484	\$0
4195	Cemeteries	1	\$48,374	\$49,490	\$53,802	\$0	\$53,802	\$0
4196	Insurance	1	\$171,896	\$198,712	\$178,158	\$0	\$178,158	\$0
4197	Advertising and Regional Association	1	\$5,792	\$5,844	\$6,125	\$0	\$6,125	\$0
4199	Other General Government	1	\$0	\$9,000	\$1,000	\$0	\$1,000	\$0
	<b>General Government Subtotal</b>		<b>\$1,326,644</b>	<b>\$1,507,717</b>	<b>\$1,461,333</b>	<b>\$0</b>	<b>\$1,461,333</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	1	\$1,695,951	\$1,520,926	\$1,624,865	\$0	\$1,624,865	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	1	\$1,661,556	\$1,652,652	\$1,917,876	\$0	\$1,917,876	\$0
4240-4249	Building Inspection	1	\$108,050	\$105,202	\$107,848	\$0	\$107,848	\$0
4290-4298	Emergency Management	1	\$89,397	\$53,210	\$18,668	\$0	\$18,668	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$3,554,954</b>	<b>\$3,331,990</b>	<b>\$3,669,257</b>	<b>\$0</b>	<b>\$3,669,257</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	1	\$682,908	\$679,217	\$744,014	\$0	\$744,014	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Appropriations

4316	Street Lighting	1	\$25,000	\$23,205	\$24,400	\$0	\$24,400	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$707,908	\$702,422	\$768,414	\$0	\$768,414	\$0

Sanitation

4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	1	\$4,280	\$2,925	\$4,326	\$0	\$4,326	\$0
4324	Solid Waste Disposal	1	\$87,500	\$76,841	\$84,400	\$0	\$84,400	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	1	\$49,820	\$48,440	\$51,625	\$0	\$51,625	\$0
Sanitation Subtotal			\$141,600	\$128,206	\$140,351	\$0	\$140,351	\$0

Water Distribution and Treatment

4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	1	\$266,473	\$261,791	\$265,888	\$0	\$265,888	\$0
4335-4339	Water Treatment, Conservation and Other	1	\$4	\$194	\$4	\$0	\$4	\$0
Water Distribution and Treatment Subtotal			\$266,477	\$261,975	\$265,892	\$0	\$265,892	\$0

Electric

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

Health

4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	1	\$20,000	\$62,000	\$75,000	\$0	\$75,000	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$4,250	\$4,250	\$0	\$0	\$0	\$0
Health Subtotal			\$24,250	\$66,250	\$75,000	\$0	\$75,000	\$0

Welfare

4441-4442	Administration and Direct Assistance	1	\$23,455	\$14,892	\$25,675	\$0	\$25,675	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$23,455	\$14,892	\$25,675	\$0	\$25,675	\$0





New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Appropriations

4520-4529	Parks and Recreation	1	\$58,723	\$60,964	\$64,914	\$0	\$64,914	\$0
4550-4559	Library	1	\$388,120	\$388,120	\$394,870	\$0	\$394,870	\$0
4583	Patriotic Purposes	1	\$2,500	\$2,056	\$2,500	\$0	\$2,500	\$0
4589	Other Culture and Recreation	1	\$1,200	\$939	\$1,200	\$0	\$1,200	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$450,543</b>	<b>\$452,079</b>	<b>\$463,484</b>	<b>\$0</b>	<b>\$463,484</b>	<b>\$0</b>

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	1	\$14,300	\$17,106	\$12,800	\$0	\$12,800	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$14,300</b>	<b>\$17,106</b>	<b>\$12,800</b>	<b>\$0</b>	<b>\$12,800</b>	<b>\$0</b>

Debt Service

4711	Long Term Bonds and Notes - Principal	1	\$195,000	\$195,000	\$125,000	\$0	\$125,000	\$0
4721	Long Term Bonds and Notes - Interest	1	\$132,244	\$132,244	\$117,519	\$0	\$117,519	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$327,244</b>	<b>\$327,244</b>	<b>\$242,519</b>	<b>\$0</b>	<b>\$242,519</b>	<b>\$0</b>

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$157,489	\$123,571	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$240,000	\$240,000	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$397,489</b>	<b>\$363,571</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Operating Transfers Out

4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0



**New Hampshire**  
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**2018**  
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	Appropriations					
	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal						
Total Operating Budget Appropriations	\$7,234,864	\$7,173,452	\$7,124,725	\$0	\$7,124,725	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-737**

**Special Warrant Articles**

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	18 (By Citizens Petition)	\$0	\$0	\$55,000	\$0	\$55,000	\$0
4902	Machinery, Vehicles, and Equipment	Purpose: Purchase of a Recreation Van (By Citizens Petition)	7	\$0	\$55,000	\$0	\$55,000	\$0
4902	Machinery, Vehicles, and Equipment	Purpose: Replace Fire & Rescue Department Command Vehicle	8	\$0	\$37,000	\$0	\$37,000	\$0
4909	Improvements Other than Buildings	Purpose: Purchase of a Police Cruiser	6	\$0	\$230,000	\$0	\$230,000	\$0
4915	To Capital Reserve Fund	Purpose: Road Resurfacing	12	\$0	\$70,000	\$0	\$70,000	\$0
4915	To Capital Reserve Fund	Purpose: Contribution to the Earned Time Settlement Capital	13	\$0	\$100,000	\$0	\$100,000	\$0
4915	To Capital Reserve Fund	Purpose: Contribution to the Town Building Maintenance Capital	14	\$0	\$100,000	\$0	\$100,000	\$0
		Purpose: Contribution to the Town Building Capital Reserve						
		Total Proposed Special Articles	\$0	\$0	\$647,000	\$0	\$647,000	\$0





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Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's		Budget	
					Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	Committee's Appropriations Ensuing FY (Recommended)	Committee's Appropriations Ensuing FY (Not Recommended)
4415-4419	Health Agencies, Hospitals, and Other	4	\$0	\$0	\$34,827	\$0	\$34,827	\$0
		Purpose: Proposed Fire Department Collective Bargaining Agr						
		11	\$0	\$0	\$4,250	\$0	\$4,250	\$0
		Purpose: Contributions to Health Agencies						
4902	Machinery, Vehicles, and Equipment	5	\$0	\$0	\$29,000	\$0	\$29,000	\$0
		Purpose: Replace 6-Wheel DPW Dump Truck With Plow And Wing						
4903	Buildings	10	\$0	\$0	\$22,000	\$0	\$22,000	\$0
		Purpose: Replace Septic System at Town Hall						
4909	Improvements Other than Buildings	9	\$0	\$0	\$25,000	\$0	\$25,000	\$0
		Purpose: Resurfacing Dearborn Park Parking Lot						
Total Proposed Individual Articles			\$0	\$0	\$115,077	\$0	\$115,077	\$0



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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$456	\$1,250	\$1,250
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$56,739	\$64,850	\$64,850
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$57,195</b>	<b>\$66,100</b>	<b>\$66,100</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$2,220	\$1,500	\$1,500
3220	Motor Vehicle Permit Fees		\$1,340,281	\$1,323,800	\$1,323,800
3230	Building Permits		\$150,378	\$107,000	\$107,000
3290	Other Licenses, Permits, and Fees		\$24,223	\$17,500	\$17,500
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$1,517,102</b>	<b>\$1,449,800</b>	<b>\$1,449,800</b>

State Sources

3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$233,262	\$232,684	\$232,684
3353	Highway Block Grant		\$101,240	\$103,745	\$103,745
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$44,029	\$2,895	\$2,895
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$378,531</b>	<b>\$339,324</b>	<b>\$339,324</b>

Charges for Services

3401-3406	Income from Departments		\$28,746	\$28,450	\$28,450
3409	Other Charges		\$0	\$0	\$0



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Revenues

Charges for Services Subtotal

\$28,746

\$28,450

\$28,450

Miscellaneous Revenues

3501 Sale of Municipal Property

\$1,515

\$0

\$0

3502 Interest on Investments

\$11,483

\$11,500

\$11,500

3503-3509 Other

\$70,286

\$9,550

\$9,550

Miscellaneous Revenues Subtotal

\$83,284

\$21,050

\$21,050

Interfund Operating Transfers In

3912 From Special Revenue Funds

7, 8

\$24,997

\$92,000

\$92,000

3913 From Capital Projects Funds

\$0

\$0

\$0

3914A From Enterprise Funds: Airport (Offset)

\$0

\$0

\$0

3914E From Enterprise Funds: Electric (Offset)

\$0

\$0

\$0

3914O From Enterprise Funds: Other (Offset)

\$0

\$0

\$0

3914S From Enterprise Funds: Sewer (Offset)

\$0

\$0

\$0

3914W From Enterprise Funds: Water (Offset)

\$0

\$0

\$0

3915 From Capital Reserve Funds

6

\$30,000

\$30,000

\$30,000

3916 From Trust and Fiduciary Funds

\$0

\$0

\$0

3917 From Conservation Funds

\$0

\$0

\$0

Interfund Operating Transfers In Subtotal

\$54,997

\$122,000

\$122,000

Other Financing Sources

3934 Proceeds from Long Term Bonds and Notes

\$0

\$0

\$0

9998 Amount Voted from Fund Balance

9, 13, 10,  
12, 18 (By  
Citizens  
Petition), 14

\$0

\$372,000

\$372,000

9999 Fund Balance to Reduce Taxes

\$0

\$0

\$0

Other Financing Sources Subtotal

\$0

\$372,000

\$372,000

Total Estimated Revenues and Credits

\$2,119,855

\$2,398,724

\$2,398,724





**New Hampshire**  
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**Budget Summary**

Item	Prior Year	Selectmen's	Budget Committee's
		Ensuing FY (Recommended)	Ensuing FY (Recommended)
Operating Budget Appropriations	\$6,597,211	\$7,124,725	\$7,124,725
Special Warrant Articles	\$8,592,121	\$647,000	\$647,000
Individual Warrant Articles	\$301,701	\$115,077	\$115,077
Total Appropriations	\$15,491,033	\$7,886,802	\$7,886,802
Less Amount of Estimated Revenues & Credits	\$9,728,353	\$2,398,724	\$2,398,724
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$5,762,680</b>	<b>\$5,488,078</b>	<b>\$5,488,078</b>



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$7,886,802
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$125,000
3. Interest: Long-Term Bonds & Notes	\$117,519
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$242,519
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$7,644,283
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$764,428
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$8,651,230

### Default Budget of the Municipality

## North Hampton

For the period beginning July 1, 2018 and ending June 30, 2019

*RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.*

This form was posted with the warrant on: January 29, 2018

## GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Larry Muth	Street Board	Larry Muth
Kathleen M Kilgore	Select Board, Member	Kathleen M Kilgore
James Maggione	Select Board, Chair	James Maggione

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>





### Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$238,070	\$12,126	\$0	\$250,196
4140-4149	Election, Registration, and Vital Statistics	\$134,125	(\$3,901)	\$0	\$130,224
4150-4151	Financial Administration	\$210,573	(\$2,750)	\$0	\$207,823
4152	Revaluation of Property	\$68,221	(\$2,221)	\$0	\$66,000
4153	Legal Expense	\$115,000	\$0	\$0	\$115,000
4155-4159	Personnel Administration	\$171,096	\$22,601	\$0	\$193,697
4191-4193	Planning and Zoning	\$103,073	\$154	\$0	\$103,227
4194	General Government Buildings	\$83,843	(\$5,109)	\$0	\$78,734
4195	Cemeteries	\$47,807	(\$125)	\$0	\$47,682
4196	Insurance	\$183,657	(\$5,499)	\$0	\$178,158
4197	Advertising and Regional Association	\$5,623	\$502	\$0	\$6,125
4199	Other General Government	\$1,000	\$0	\$0	\$1,000
<b>General Government Subtotal</b>		<b>\$1,362,088</b>	<b>\$15,778</b>	<b>\$0</b>	<b>\$1,377,866</b>
<b>Public Safety</b>					
4210-4214	Police	\$1,634,070	(\$32,372)	\$0	\$1,601,698
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$1,891,370	\$17,364	\$0	\$1,908,734
4240-4249	Building Inspection	\$107,848	\$0	\$0	\$107,848
4290-4298	Emergency Management	\$0	\$14,668	\$0	\$14,668
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$3,633,288</b>	<b>(\$340)</b>	<b>\$0</b>	<b>\$3,632,948</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$721,923	\$13,916	\$0	\$735,839
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$25,000	(\$600)	\$0	\$24,400
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$746,923</b>	<b>\$13,316</b>	<b>\$0</b>	<b>\$760,239</b>
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$4,275	(\$175)	\$0	\$4,100
4324	Solid Waste Disposal	\$89,400	(\$5,500)	\$0	\$83,900
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	\$50,959	(\$1,100)	\$0	\$49,859
<b>Sanitation Subtotal</b>		<b>\$144,634</b>	<b>(\$6,775)</b>	<b>\$0</b>	<b>\$137,859</b>



### Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$269,937	(\$4,049)	\$0	\$265,888
4335-4339	Water Treatment, Conservation and Other	\$4	\$0	\$0	\$4
<b>Water Distribution and Treatment Subtotal</b>		<b>\$269,941</b>	<b>(\$4,049)</b>	<b>\$0</b>	<b>\$265,892</b>
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$75,000	\$0	\$0	\$75,000
4415-4419	Health Agencies, Hospitals, and Other	\$4,250	(\$4,250)	\$0	\$0
<b>Health Subtotal</b>		<b>\$79,250</b>	<b>(\$4,250)</b>	<b>\$0</b>	<b>\$75,000</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$25,675	\$0	\$0	\$25,675
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$25,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,675</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$63,487	\$0	\$0	\$63,487
4550-4559	Library	\$390,463	\$3,182	\$0	\$393,645
4583	Patriotic Purposes	\$2,500	\$0	\$0	\$2,500
4589	Other Culture and Recreation	\$1,200	\$0	\$0	\$1,200
<b>Culture and Recreation Subtotal</b>		<b>\$457,650</b>	<b>\$3,182</b>	<b>\$0</b>	<b>\$460,832</b>
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$12,800	\$0	\$0	\$12,800
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$12,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,800</b>



New Hampshire  
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$125,000	\$0	\$0	\$125,000
4721	Long Term Bonds and Notes - Interest	\$124,869	(\$7,350)	\$0	\$117,519
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$249,869</b>	<b>(\$7,350)</b>	<b>\$0</b>	<b>\$242,519</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$6,982,118</b>	<b>\$9,512</b>	<b>\$0</b>	<b>\$6,991,630</b>





### Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4197	Increase in municipal association dues.
4195	Reduction in office supplies consistent with spending.
4140-4149	Reduction in deputy salary (hours) and FICA/Medicare, partially offset by increase in election printing and supplies.
4290-4298	Contractual increase in salary, FICA/Medicare, and retirement contributions.
4130-4139	Contractual increase in salary, FICA/Medicare, and retirement contributions
4150-4151	Reduction in hardware/software upgrades/purchases consistent with spending.
4220-4229	Primarily the increase in the cost of health insurance.
4194	Reduction in custodial salary (hours), FICA/Medicare, and heating oil/propane consistent with spending.
4415-4419	Removed from operating budget in FY19. Presented as warrant article.
4312	Primarily the increase in the cost of health insurance.
4196	Primarily the reduction in workers compensation insurance.
4550-4559	Primarily the increase in the cost of health insurance.
4721	Scheduled reduction in interest debt service.
4155-4159	Primarily the increase in the cost of health insurance.
4191-4193	Increase in the cost of circuit rider services.
4210-4214	Reduction in health insurance (demographics), FICA/Medicare, retirement contributions, and vehicle lease payments.
4152	Reduction in contract assessing services to be consistent with flat fee assessing services and average additional charges.
4326-4329	Reduction in building maintenance and heating oil/propane at the recycling center.
4323	Reduction in cost of printing brush dump permits consistent with spending.
4324	Reduction in the cost of tipping fees and district dues.
4316	Reduction consistent with spending.
4332	Reduction in hydrant costs because prior year anticipated increase in WICA charge was less than anticipated.

Town of North Hampton FY 2019 Budget														
Account Number / Description	FY2015 Expenditures	FY2016 Expenditures	FY2017 Expenditures	FY2017 Average Expenditures	FY2017 Expenditures (Through 08/31/16)	FY2018 Expenditures (Through 08/31/17)	Rolling 12-Month Expenditures (Through 08/31/17)	FY2018 Approved Budget	FY2019 Proposed Budget	Increase / (Decrease) vs. FY2018 Budget	Percent % change vs. FY2018 Budget	FY2019 Default Budget	FY2019 Proposed Loss	Percent % change vs. FY2019 Default
Summary														
TOTAL 4130 Executive	225,322	244,564	236,854	236,247	39,986	40,817	239,685	238,070	261,000	23,029	9.63%	250,186	10,283	4.10%
TOTAL 4140 Town Clerk/Elections	115,170	110,759	114,061	116,330	17,446	16,402	133,017	134,125	130,876	(3,249)	-2.42%	130,224	652	0.50%
TOTAL 4150 Financial Administration	125,174	139,371	137,781	132,769	21,867	19,713	135,672	143,073	153,983	10,910	7.63%	142,893	1,090	0.76%
TOTAL 4151 Data Processing	79,350	108,610	82,345	83,708	10,788	25,285	87,842	87,500	85,000	(2,500)	-2.84%	85,000	2,500	2.94%
TOTAL 4152 Property Valuation	81,522	87,259	85,178	84,653	9,884	9,735	85,016	86,221	86,750	534	0.62%	86,800	60	0.07%
TOTAL 4153 Legal Expense	105,734	111,504	225,904	142,714	22,801	16,677	221,780	115,000	166,331	51,331	44.59%	165,000	1,331	0.80%
TOTAL 4155 Personnel Administration	142,765	173,727	150,961	155,818	22,756	37,255	165,400	171,008	193,497	22,497	13.19%	193,600	100	0.05%
TOTAL 4161 Planning & Zoning	94,840	104,010	93,655	98,788	23,127	21,085	91,543	103,073	108,468	5,425	5.79%	108,714	254	0.23%
TOTAL 4162 General Government Buildings	86,836	151,353	155,932	131,174	15,239	8,714	147,487	83,843	89,484	5,641	6.73%	89,734	250	0.28%
TOTAL 4166 Garages	48,362	45,004	49,490	47,610	9,105	8,716	40,011	47,607	51,802	4,195	8.81%	51,802	0	0.00%
TOTAL 4168 Insurance	148,840	152,252	187,282	157,701	151,397	181,840	172,784	193,637	178,158	(15,479)	-7.90%	178,158	1,000	0.56%
TOTAL 4169 Associations & Advertising	5,309	5,823	5,844	5,823	5,844	5,844	5,844	5,823	6,125	301	5.17%	6,125	0	0.00%
TOTAL 4199 Heritage Commission	1,000	2,835	1,832	1,832	1,832	-	1,000	1,000	1,000	0	0.00%	1,000	0	0.00%
TOTAL 4210 Police	1,359,482	1,374,111	1,351,898	1,361,987	230,117	207,125	1,378,708	1,624,865	1,624,865	0	0.00%	1,601,608	23,257	1.45%
TOTAL 4220 Fire & Rescue	1,514,373	1,459,323	1,652,652	1,542,118	268,087	201,047	1,675,832	1,801,770	1,917,878	116,108	6.44%	1,808,734	17,147	0.95%
TOTAL 4240 Code Enforcement	97,237	104,451	105,202	102,297	10,166	16,160	102,292	107,848	107,848	5,556	5.37%	107,848	0	0.00%
TOTAL 4260 Emergency Management	36,413	36,413	36,413	36,413	36,413	36,413	36,413	36,413	36,413	0	0.00%	36,413	0	0.00%
TOTAL 4312 Highway & Streets	695,792	617,457	675,217	664,155	112,649	132,541	698,629	721,921	744,014	22,093	3.16%	744,014	0	0.00%
TOTAL 4313 Street Lighting	27,770	24,001	23,205	24,992	3,699	1,752	21,328	25,000	24,400	(599)	-2.40%	24,400	600	2.46%
TOTAL 4323 Bush Disposal	2,594	3,106	2,935	3,115	708	365	2,582	4,275	4,328	53	1.19%	4,300	28	0.65%
TOTAL 4324 Solid Waste Disposal	87,303	90,923	76,881	81,589	8,638	8,660	75,072	89,400	84,400	(5,000)	-5.59%	83,900	500	0.59%
TOTAL 4329 Recycling	42,923	47,230	48,438	46,197	8,334	7,132	47,237	50,659	51,625	966	1.91%	50,859	766	1.50%
TOTAL 4332 Water Services	287,278	256,556	261,782	260,205	132,134	131,852	261,500	260,937	265,888	4,951	1.90%	265,888	0	0.00%
TOTAL 4339 Water Commission	-	-	194	65	-	-	194	4	4	0	0.00%	-	-	-
TOTAL 4414 Mosquito Control	-	-	67,000	20,667	22,000	11,000	51,000	75,000	75,000	0	0.00%	75,000	0	0.00%
TOTAL 4415 Health Agencies & Hospitals	4,250	750	4,250	3,083	3,083	4,250	5,000	4,250	-	(4,250)	-100.00%	-	-	-
TOTAL 4440 Social Services	10,005	11,705	11,815	11,155	11,315	7,650	8,150	16,875	16,875	0	0.00%	16,875	0	0.00%
TOTAL 4442 General Assistance	4,210	3,892	3,077	3,728	1,684	30	1,428	9,000	9,000	0	0.00%	9,000	0	0.00%
TOTAL 4520 Parks & Recreation	53,683	57,809	60,984	57,485	9,752	8,716	59,028	63,487	64,914	1,427	2.24%	63,487	1,427	2.24%
TOTAL 4550 North Hampton Public Library	384,478	377,150	388,120	376,583	97,030	87,616	388,708	380,461	384,870	4,409	1.15%	383,800	1,070	0.28%
TOTAL 4583 Public Purposes	2,436	1,421	2,056	1,971	5	5	2,051	2,500	2,500	0	0.00%	2,500	0	0.00%
TOTAL 4584 Agricultural Commission	849	1,273	939	1,054	124	51	868	1,200	1,200	0	0.00%	1,200	0	0.00%
TOTAL 4611 Conservation Commission	14,451	10,555	12,016	12,016	127	2,713	13,627	12,800	12,800	0	0.00%	12,800	0	0.00%
TOTAL 4711 Debt Service - Principal	180,000	190,000	195,000	186,313	65,000	65,000	185,000	125,000	125,000	0	0.00%	125,000	0	0.00%
TOTAL 4721 Debt Service - Interest	140,219	141,031	132,244	140,931	66,016	63,087	120,325	124,840	117,519	(7,321)	-5.86%	117,519	0	0.00%
Grand Total	6,113,815	6,209,200	6,576,381	6,310,755	1,418,702	1,421,200	6,578,899	6,982,118	7,124,725	142,607	2.03%	7,094,455	115,656	1.65%







Account Number / Description	FY2015 Expenditures	FY2016 Expenditures	FY2017 Expenditures	FY2018 Expenditures (Through 08/31/17)	FY2019 Expenditures (Through 08/31/17)	FY2019 Proposed Budget	Percent % Change vs FY2018 Budget	FY2019 Default Budget	FY2019 Proposed Less FY2019 Default	Percent % Change vs Budget	FY2019 Default Budget	Percent % Change vs FY2019 Default
01-4152-10-391 AS Tax Map Updates	1,450	901	1,248	4	1,248	1,000	-25.000%	1,000	250	0.000%	1,000	250
<b>TOTAL 4152 Property Valuation</b>	<b>61,522</b>	<b>67,259</b>	<b>65,176</b>	<b>9,864</b>	<b>65,019</b>	<b>66,250</b>	<b>-2.886%</b>	<b>66,250</b>	<b>(1,971)</b>	<b>-3.356%</b>	<b>66,250</b>	<b>250</b>
<b>4153 Legal Expenses</b>												
01-4153-10-320 LGL General	13,044	11,800	40,342	3,424	37,307	48,201	29.537%	48,201	6,894	0.000%	48,201	6,894
01-4153-10-321 LGL Code Enforcement	44,264	71,664	154,935	17,176	149,957	78,140	-79.153%	78,140	33,440	0.000%	78,140	33,440
01-4153-10-322 LGL Labor Negotiations	14,633	9,301	-	8,008	-	17,500	116.667%	17,500	-	0.000%	17,500	-
01-4153-10-323 LGL Land Use & Abatements	33,793	18,530	30,427	2,201	34,516	29,350	-46.910%	29,350	9,166	0.000%	29,350	9,166
<b>TOTAL 4153 Legal Expenses</b>	<b>105,734</b>	<b>111,504</b>	<b>225,904</b>	<b>22,801</b>	<b>221,780</b>	<b>168,231</b>	<b>-44.540%</b>	<b>168,231</b>	<b>51,231</b>	<b>0.000%</b>	<b>168,231</b>	<b>51,231</b>
<b>4155 Personnel Administration</b>												
01-4155-10-100 PA Cost of Living Adjustment	23,232	17,625	-	-	-	-	-	-	-	-	-	-
01-4155-10-101 PA Performance Adjustment	-	16,603	-	-	-	-	-	-	-	-	-	-
01-4155-10-102 PA Compensation/Stair Increases	-	19,278	-	13,671	32,849	28,865	-5.847%	28,865	27,128	-5.847%	28,865	27,128
01-4155-10-210 PA Health Insurance	119,333	139,469	131,653	22,756	132,551	142,241	7.103%	142,241	166,550	17.103%	142,241	166,550
<b>TOTAL 4155 Personnel Administration</b>	<b>142,765</b>	<b>173,727</b>	<b>150,881</b>	<b>22,756</b>	<b>166,460</b>	<b>193,697</b>	<b>13.310%</b>	<b>193,697</b>	<b>22,691</b>	<b>13.310%</b>	<b>193,697</b>	<b>22,691</b>
<b>4161 Planning &amp; Zoning</b>												
01-4161-10-110 PB Administrator Salary	32,092	43,472	35,643	8,604	6,274	36,130	0.623%	36,130	36,355	0.623%	36,130	36,355
01-4161-10-160 PB Overtime	3,112	1,321	-	-	-	-	-	-	-	-	-	-
01-4161-10-220 PB FICA/Medicare	2,522	3,254	2,982	505	480	2,781	-3.887%	2,781	2,764	-0.611%	2,781	2,764
01-4161-10-230 PB Retirement	3,790	3,593	3,093	738	714	4,112	4.137%	4,112	4,137	0.608%	4,112	4,137
01-4161-10-335 PB Training & Education	138	48	-	62	-	500	6.000%	500	500	0.000%	500	500
01-4161-10-361 PB Special Studies	-	-	1,500	1,500	-	2,500	66.667%	2,500	2,500	0.000%	2,500	2,500
01-4161-10-362 PB Registry Costs	391	1,050	335	33	332	1,200	0.000%	1,200	1,200	0.000%	1,200	1,200
01-4161-10-363 PB Circuit Rider Service	16,814	18,042	18,042	9,021	18,824	19,300	2.594%	19,300	19,788	2.594%	19,300	19,788
01-4161-10-364 PB Rockingham Planning Commission Dues	8,376	4,329	4,466	-	4,466	4,514	1.135%	4,514	4,514	0.000%	4,514	4,514
01-4161-10-550 PB Ombuds	-	311	104	-	31	1,000	99.000%	1,000	969	99.000%	1,000	969
01-4161-10-551 PB Legal Notices	3,610	2,661	3,059	471	2,588	4,000	0.000%	4,000	4,000	0.000%	4,000	4,000
01-4161-10-620 PB Office Supplies	30	-	10	-	-	-	-	-	-	-	-	-
01-4161-10-625 PB Postage	723	1,108	950	104	846	1,200	0.000%	1,200	1,200	0.000%	1,200	1,200
01-4161-20-110 ZBA Administrator Salary	17,176	22,470	17,821	3,302	17,856	18,065	0.000%	18,065	18,065	0.000%	18,065	18,065
01-4161-20-160 ZBA Overtime	1,385	181	-	-	-	-	-	-	-	-	-	-
01-4161-20-220 ZBA FICA/Medicare	1,337	1,634	1,491	253	1,478	1,500	0.000%	1,500	1,391	-8.133%	1,500	1,391
01-4161-20-230 ZBA Retirement	2,015	1,920	1,991	1,975	1,979	2,058	4.051%	2,058	2,058	0.000%	2,058	2,058
01-4161-20-335 ZBA Training & Education	541	118	-	-	-	750	0.000%	750	750	0.000%	750	750
01-4161-20-362 ZBA Registry Costs	218	-	-	-	-	500	0.000%	500	500	0.000%	500	500
01-4161-20-550 ZBA Planning	1,737	311	87	-	67	500	0.000%	500	500	0.000%	500	500
01-4161-20-551 ZBA Legal Notices	518	782	773	199	773	2,015	0.000%	2,015	2,015	0.000%	2,015	2,015
01-4161-20-625 ZBA Postage	-	-	448	78	370	750	0.000%	750	750	0.000%	750	750
<b>TOTAL 4161 Planning &amp; Zoning</b>	<b>94,640</b>	<b>108,010</b>	<b>92,655</b>	<b>21,177</b>	<b>91,543</b>	<b>104,628</b>	<b>15.000%</b>	<b>104,628</b>	<b>15,555</b>	<b>15.000%</b>	<b>104,628</b>	<b>15,555</b>
<b>4164 General Government Buildings</b>												
01-4164-10-110 GB Custodial Salary	-	2,104	7,796	1,255	985	7,881	0.874%	7,881	7,881	0.000%	7,881	7,881
01-4164-10-130 GB Custodial Supplies	-	161	592	96	75	603	17.347%	603	603	0.000%	603	603
01-4164-10-360 GB Custodial Services	19,276	14,770	-	-	-	-	-	-	-	-	-	-
01-4164-10-410 GB Electricity	19,206	26,000	26,232	3,231	25,874	25,000	-3.094%	25,000	25,000	0.000%	25,000	25,000
01-4164-10-411 GB Heating/Oxypropane	21,742	15,372	12,404	-	12,404	17,000	37.633%	17,000	17,000	0.000%	17,000	17,000
01-4164-10-414 GB Water	8,840	7,228	6,756	1,384	6,257	8,000	27.954%	8,000	8,000	0.000%	8,000	8,000
01-4164-10-580 GB Building Maintenance	17,532	85,598	100,012	6,711	92,561	20,000	-75.000%	20,000	20,000	0.000%	20,000	20,000
01-4164-10-610 GB Custodial Supplies	518	70	216	130	2274	250	-66.667%	250	250	0.000%	250	250
01-4164-10-750 GB Furniture	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL 4164 General Government Buildings</b>	<b>86,836</b>	<b>151,353</b>	<b>155,832</b>	<b>15,239</b>	<b>147,407</b>	<b>80,484</b>	<b>-4.008%</b>	<b>80,484</b>	<b>(3,359)</b>	<b>-4.008%</b>	<b>80,484</b>	<b>(3,359)</b>
<b>4165 Cemeteries</b>												
01-4165-10-130 GB Salaries - Part Time Permanent	32,166	31,008	33,222	7,354	32,401	31,530	-2.160%	31,530	31,530	0.000%	31,530	31,530
01-4165-10-150 GB Trustees Signet	300	300	300	-	-	300	0.000%	300	300	0.000%	300	300
01-4165-10-220 GB FICA/Medicare	2,508	2,376	2,541	563	2,503	2,412	-3.594%	2,412	2,412	0.000%	2,412	2,412
01-4165-10-410 GB Electricity	321	327	402	35	360	360	0.000%	360	360	0.000%	360	360
01-4165-10-411 GB Heating/Oxypropane	-	250	366	212	386	250	-14.286%	250	250	0.000%	250	250
01-4165-10-414 GB Water	486	1,700	1,733	76	1,658	1,700	3.137%	1,700	1,700	0.000%	1,700	1,700
01-4165-10-416 GB Telephone/Internet/Cable	637	801	1,232	154	1,192	1,200	0.667%	1,200	1,200	0.000%	1,200	1,200
01-4165-10-580 GB Mailings/Dues & Subscriptions	350	350	360	353	360	250	-28.571%	250	250	0.000%	250	250
01-4165-10-572 GB Equipment Maintenance	1,467	1,814	1,487	150	2,313	2,600	12.500%	2,600	2,600	0.000%	2,600	2,600
01-4165-10-610 GB Office Supplies	87	178	164	150	165	175	6.173%	175	175	0.000%	175	175
01-4165-10-630 GB General Maintenance	4,677	1,849	2,058	2,661	63	7,325	5,000%	7,325	7,325	0.000%	7,325	7,325
01-4165-10-635 GB Gasoline/Mileage/Mile	660	1,044	1,045	171	837	1,000	-14.286%	1,000	1,000	0.000%	1,000	1,000
01-4165-10-740 GB Equipment Purchase	2,575	1,708	3,257	2,575	3,257	2,500	-2.941%	2,500	2,500	0.000%	2,500	2,500
01-4165-10-825 GB Vehicle/Equipment Repair	1,104	1,039	1,273	188	1,480	2,000	33.786%	2,000	2,000	0.000%	2,000	2,000
<b>TOTAL 4165 Cemeteries</b>	<b>48,182</b>	<b>48,004</b>	<b>49,480</b>	<b>9,195</b>	<b>49,011</b>	<b>51,802</b>	<b>12.540%</b>	<b>51,802</b>	<b>5,095</b>	<b>12.540%</b>	<b>51,802</b>	<b>5,095</b>
<b>TOTAL 4195 Cemeteries</b>	<b>48,182</b>	<b>48,004</b>	<b>49,480</b>	<b>9,195</b>	<b>49,011</b>	<b>51,802</b>	<b>12.540%</b>	<b>51,802</b>	<b>5,095</b>	<b>12.540%</b>	<b>51,802</b>	<b>5,095</b>



Account Number / Description	FY2015 Expenditures	FY2016 Expenditures	FY2017 Expenditures	FY2015-17 Average Expenditures	FY2017 Expenditures (Through 09/30/17)	FY2018 Expenditures (Through 09/30/17)	Rolling 12-Month Expenditures Through 09/30/17	FY2018 Approved Budget	FY2019 Proposed Budget	Increase / (Decrease) vs. FY2018 Budget	Percent change vs. FY2018 Budget	FY2019 Default Budget	FY2019 Proposed Less FY2019 Default	Percent change vs. FY2018 Budget	FY2019 Proposed Default
<b>4198 Insurance</b>															
01-4198-10-260 INS Worker's Compensation	67,453	72,384	78,673	72,809	78,673	82,802	82,802	88,540	78,702	(8,838)	-11.36%	78,702		-11.36%	78,702
01-4198-10-520 INS Property & Liability	80,732	84,983	89,532	85,082	89,532	75,780	75,780	79,830	79,830	3,840	5.08%	79,830		5.08%	79,830
01-4198-10-523 INS Employee Term Life	4,069	4,012	4,437	4,241	4,437	866	5,298	5,499	5,607	142	3.40%	5,607		3.40%	5,607
01-4198-10-523 INS Employee LT & ST Disability	16,566	15,893	13,863	15,447	13,863	2,351	13,918	15,828	16,135	307	1.83%	16,135		1.83%	16,135
<b>TOTAL 4198 Insurance</b>	<b>148,840</b>	<b>157,252</b>	<b>187,282</b>	<b>157,791</b>	<b>187,282</b>	<b>181,840</b>	<b>177,764</b>	<b>181,857</b>	<b>178,158</b>	<b>(3,699)</b>	<b>-2.09%</b>	<b>178,158</b>		<b>-2.09%</b>	<b>178,158</b>
<b>4197 Associations &amp; Advertising</b>															
01-4197-10-560 DUES New Hampshire Municipal Association	5,300	5,623	5,844	5,622			5,844	5,623	6,125	502	8.92%	6,125		8.92%	6,125
<b>TOTAL 4197 Associations &amp; Advertising</b>	<b>5,300</b>	<b>5,623</b>	<b>5,844</b>	<b>5,622</b>			<b>5,844</b>	<b>5,623</b>	<b>6,125</b>	<b>502</b>	<b>8.92%</b>	<b>6,125</b>		<b>8.92%</b>	<b>6,125</b>
<b>4199 Heritage Commission</b>															
01-4199-10-810 H.C. Heritage Commission	1,000	2,835	1,000	1,612			1,000	1,000	1,000		0.00%	1,000		0.00%	1,000
<b>TOTAL 4199 Heritage Commission</b>	<b>1,000</b>	<b>2,835</b>	<b>1,000</b>	<b>1,612</b>			<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>0.00%</b>	<b>1,000</b>		<b>0.00%</b>	<b>1,000</b>
<b>4210 Police</b>															
01-4210-10-110 PD Salary - Union	478,418	433,156	476,547	462,705	72,321	84,080	488,246	579,382	870,509	(53)	-0.00%	870,509		-0.00%	870,509
01-4210-10-110 PD Salary - Chief	84,003	86,548	87,715	87,715	17,153	15,827	88,022	90,354	92,170	1,816	2.07%	92,170		2.07%	92,170
01-4210-10-110 PD Salary - Deputy Chief	68,650	22,500	79,113	57,088	15,345	80,831	83,768	80,831	81,334	500	0.62%	81,334		0.62%	81,334
01-4210-10-110 PD Salary - Admin	48,095	49,012	48,838	48,648	10,880	8,143	48,145	47,682	47,658	(286)	-0.59%	47,658		-0.59%	47,658
01-4210-10-110 PD Salary - Part Time	8,117	8,117	2,706	2,706	1,558		(1,558)	14,078	14,830	(348)	-2.37%	14,830		-2.37%	14,830
01-4210-10-160 PD Overtime	120,164	156,273	133,107	136,191	25,150	18,527	126,484	96,000	106,000	10,000	10.41%	106,000		10.41%	106,000
01-4210-10-161 PD Holiday Pay	15,401	17,092	14,098	15,827			14,098	22,308	22,381	43	0.30%	22,381		0.30%	22,381
01-4210-10-210 PD Health Insurance	161,820	174,804	158,736	164,420	27,126	23,091	152,609	244,899	224,772	(20,127)	-13.17%	224,772		-13.17%	224,772
01-4210-10-220 PD FICA/Medicare	16,475	13,485	15,288	15,486	2,836	2,466	15,118	18,321	18,321	(80)	-0.46%	18,321		-0.46%	18,321
01-4210-10-230 PD Retirement	199,093	193,582	206,181	199,619	35,487	35,070	205,764	265,852	264,744	(1,108)	-0.42%	264,744		-0.42%	264,744
01-4210-10-320 PD Precursor Expense	40,000	43,333	36,667	40,000	6,667	10,000	40,000	40,000	40,000		0.00%	40,000		0.00%	40,000
01-4210-10-335 PD Training	8,133	7,834	6,123	7,363	1,050	1,500	5,223	8,250	8,250		0.00%	8,250		0.00%	8,250
01-4210-10-336 PD Education		3,919	4,718	2,819	2,500	250	4,718	8,500	8,500		0.00%	8,500		0.00%	8,500
01-4210-10-361 PD Physicals & Drug Polygraph Screening		1,900	6,470	2,790	1,772		4,698	1,500	1,500		0.00%	1,500		0.00%	1,500
01-4210-10-410 PD Telephone/Internet/Cable	10,878	10,515	10,659	10,684	1,283	892	10,258	12,800	12,800		0.00%	12,800		0.00%	12,800
01-4210-10-440 PD Vehicle Lease	30,390	28,400		21,933	4,875	4,059	4,307	7,500	8,500	1,000	13.33%	8,500		13.33%	8,500
01-4210-10-560 PD Dues/Subscriptions & Notices	9,209	8,448	5,263	7,637			5,263	12,000	12,000		0.00%	12,000		0.00%	12,000
01-4210-10-570 PD Vehicle Maintenance	12,882	15,555	18,014	15,507	2,354	656	16,318	12,000	14,000	2,000	16.67%	14,000		16.67%	14,000
01-4210-10-571 PD Equipment Maintenance		119		244							0.00%			0.00%	
01-4210-10-571 PD Equipment Supplies	8,380	13,150	7,175	9,568	104	259	7,330	8,433	8,433		0.00%	8,433		0.00%	8,433
01-4210-10-611 PD Lock Up & Breathalyzer		185		55				100	2,000	1,900	1900.00%	2,000		1900.00%	2,000
01-4210-10-619 PD Uniforms/Apparel/Gear	11,397	14,860	13,103	13,053	1,657	242	11,488	13,400	13,400		0.00%	13,400		0.00%	13,400
01-4210-10-620 PD Office Supplies	4,861	2,701	3,440	3,674			3,440	4,800	4,800		0.00%	4,800		0.00%	4,800
01-4210-10-635 PD Postage	305	511	511	442	42		468	500	500		0.00%	500		0.00%	500
01-4210-10-635 PD Gasoline/Mileage/Tolls	16,315	15,326	13,513	15,051	1,400	1,256	13,368	13,328	14,000	1,074	8.06%	14,000		8.06%	14,000
01-4210-10-741 PD Equipment	3,500	51,230	5,456	20,092	730	2,377	7,094	7,184	7,184		0.00%	7,184		0.00%	7,184
<b>TOTAL 4210 Police</b>	<b>1,359,492</b>	<b>1,374,711</b>	<b>1,351,898</b>	<b>1,361,967</b>	<b>230,117</b>	<b>207,125</b>	<b>1,328,706</b>	<b>1,834,070</b>	<b>1,824,865</b>	<b>(9,205)</b>	<b>-0.56%</b>	<b>1,824,865</b>		<b>-0.56%</b>	<b>1,824,865</b>
<b>4220 Fire &amp; Rescue</b>															
01-4220-10-120 FD Salary - Union	634,875	550,755	606,464	597,365	114,607	96,711	588,568	602,868	603,980	1,082	0.18%	603,980		0.18%	603,980
01-4220-10-120 FD Salary - Chief	86,028	87,775	93,008	89,633	17,051	18,761	83,438	89,418	93,928	4,110	4.76%	93,928		4.76%	93,928
01-4220-10-120 FD Salary - Deputy Chief							83,484	79,076	81,340	1,364	1.70%	81,340		1.70%	81,340
01-4220-10-131 FD Callman Salary	1,931	1,677	1,475	1,694			1,612	4,868	2,535	(2,333)	-47.92%	2,535		-47.92%	2,535
01-4220-10-160 FD Overtime	200,689	177,432	180,968	186,702	37,621	48,687	201,732	182,752	184,271	1,519	0.84%	184,271		0.84%	184,271
01-4220-10-191 FD Holiday Pay	23,344	23,202	24,105	23,550			24,105	28,626	28,682	66	0.24%	28,682		0.24%	28,682
01-4220-10-210 FD Health Insurance	241,882	228,723	277,427	249,337	37,520	47,443	243,341	353,253	375,235	21,972	9.03%	375,235		9.03%	375,235
01-4220-10-220 FD FICA/Medicare	13,656	12,861	14,064	13,527	2,380	2,840	14,558	15,980	16,005	15	0.09%	16,005		0.09%	16,005
01-4220-10-230 FD Retirement	257,064	248,044	291,038	265,382	49,187	53,079	294,930	341,883	344,433	2,550	0.87%	344,433		0.87%	344,433
01-4220-10-334 FD Education		2,397		769				5,000	5,000		0.00%	5,000		0.00%	5,000
01-4220-10-335 FD Training	3,465	16,775	13,357	11,199	2,240	3,033	14,150	17,095	11,325	(5,720)	-33.46%	11,325		-33.46%	11,325
01-4220-10-336 FD Chief's Expenses	554	556	236	449			236	750	750		0.00%	750		0.00%	750
01-4220-10-361 FD Physicals & Drug Polygraph Screening	4,100	3,445	7,440	4,904		25	7,416	4,076	4,725	260	4.00%	4,725		4.00%	4,725
01-4220-10-410 FD Telephone/Internet/Cable	3,072	5,644	5,748	4,989	1,648	1,861	5,781	6,958	4,075	(2,683)	-45.00%	4,075		-45.00%	4,075
01-4220-10-560 FD Dues/Subscriptions & Notices	7,308	7,431	6,434	7,058	822	512	8,324	8,107	8,281	154	1.84%	8,281		1.84%	8,281
01-4220-10-571 FD Equipment Maintenance	2,415	7,144	1,788	3,762	1,810	200	313	4,800	6,570	1,600	32.15%	6,570		32.15%	6,570
01-4220-10-572 FD Radio Maintenance	2,673	11,910	554	5,048	110		444	3,100	3,300	200	6.45%	3,300		6.45%	3,300
01-4220-10-615 FD Fire Prevention		1,081	889	523	378		161	775	775		0.00%	775		0.00%	775
01-4220-10-619 FD Uniforms/Apparel/Gear	15,975	8,788	10,126	11,630	1,587	482	9,028	9,600	9,800	200	2.00%	9,800		2.00%	9,800
01-4220-10-619 FD Office Supplies	1,576	1,088	1,078	1,241	108		1,289	1,750	1,750		0.00%	1,750		0.00%	1,750
01-4220-10-619 FD Overtime/Mileage/Tolls	11,277	9,823	9,207	10,101	845	892	9,249	9,345	10,827	1,282	13.74%	10,827		13.74%	10,827
01-4220-10-660 FD Station Maintenance	3,782	6,456	4,852	4,963	471	301	4,482	3,850	3,850		0.00%	3,850		0.00%	3,850
01-4220-10-660 FD Vehicle Maintenance	7,354	13,251	11,453	10,688	13	2,259	15,410	15,410	16,320	910	5.84%	16,320		5.84%	16,320
01-4220-10-740 FD Equipment	10,873	25,085	11,777	15,238	19	18	11,766	14,320	11,766	(2,554)	-17.73%	11,766		-17.73%	11,766
<b>TOTAL 4220 Fire &amp; Rescue</b>	<b>3,514,372</b>	<b>3,460,333</b>	<b>3,652,852</b>	<b>3,542,116</b>	<b>268,507</b>	<b>281,047</b>	<b>3,575,832</b>	<b>4,093,379</b>	<b>4,087,734</b>	<b>(5,645)</b>	<b>-0.14%</b>	<b>4,087,734</b>		<b>-0.14%</b>	<b>4,087,734</b>



Town of North Hampton FY2019 Budget														
Account Number / Description	FY2015 Expenditures	FY2016 Expenditures	FY2017 Expenditures	FY2015-17 Average Expenditures	FY2017 Expenditures (Through 08/31/16)	FY2018 Expenditures (Through 08/31/17)	Rolling 12- Month Expenditures (Through 08/31/17)	FY2018 Approved Budget	FY2019 Proposed Budget	Increase / (Decrease) vs. FY2018 Budget	Percent change vs. FY2018 Budget	FY2019 Default Budget	FY2019 Proposed Less FY2019 Default	Percent change vs. FY2019 Default
TOTAL 4323 Brush Disposal	2,584	3,896	2,925	3,135	708	365	2,582	4,275	4,326	51	1.193%	4,100	228	5.512%
4324 Solid Waste Disposal														
01-4324-10-441 Solid Waste Disposal (Tipping) Fees	80,730	74,123	70,216	75,026	8,638	8,860	88,447	82,400	77,400	(5,000)	-6.068%	77,400	500	0.648%
01-4324-10-442 Bulky Waste Disposal Fees	3,408	3,432	3,855	3,028	-	-	3,655	3,500	4,000	500	14.286%	3,500	500	14.286%
01-4324-10-560 Solid Waste Disposal District Dues	3,068	3,068	2,670	2,935	-	-	2,670	3,500	3,000	(500)	-14.286%	3,000	500	16.667%
TOTAL 4324 Solid Waste Disposal	87,203	80,623	76,841	81,089	8,638	8,860	94,767	89,400	84,400	(5,000)	-5.593%	83,900	500	0.593%
4328 Recycling														
01-4328-10-130 RCV Salary	35,228	37,265	40,485	37,660	7,340	6,424	30,270	39,880	41,500	1,620	4.144%	39,880	1,620	4.144%
01-4328-10-220 RCV FICA/Medicare	2,895	2,852	3,098	2,882	562	491	3,027	3,049	3,175	126	4.133%	3,049	126	4.133%
01-4328-10-390 RCV Hauling Services	1,426	2,274	2,110	1,940	-	-	2,110	2,800	2,800	0.000%	0.000%	2,800	0.000%	0.000%
01-4328-10-411 RCV Heating Oil/Propane	222	363	280	288	51	45	274	1,000	500	(500)	-50.000%	500	0.000%	0.000%
01-4328-10-416 RCV Telephone/Internet/Cable	376	375	379	378	32	32	376	450	400	(50)	-11.111%	400	0.000%	0.000%
01-4328-10-581 RCV Building Maintenance	643	2,398	154	1,165	-	-	154	2,000	1,500	(500)	-25.000%	1,500	0.000%	0.000%
01-4328-10-610 RCV Supplies	1,106	861	1,012	928	272	-	740	1,000	1,000	0.000%	0.000%	1,000	0.000%	0.000%
01-4328-10-641 RCV Portable Toilet Rental	927	1,022	902	950	88	140	874	1,000	950	(50)	-5.000%	950	0.000%	0.000%
TOTAL 4328 Recycling	42,923	47,230	48,838	46,197	8,334	7,532	47,237	50,950	51,825	866	1.707%	48,850	1,786	3.547%
4332 Water Services														
01-4332-00-414 Distribution Costs-Hydrants	262,276	258,556	261,782	260,205	137,134	131,852	281,500	269,937	265,888	(4,049)	-1.500%	265,888	0.000%	0.000%
TOTAL 4332 Water Services	262,276	258,556	261,782	260,205	137,134	131,852	281,500	269,937	265,888	(4,049)	-1.500%	265,888	0.000%	0.000%
4339 Water Commission														
01-4339-10-551 WTR Copying Expense	-	-	-	-	-	-	-	1	1	0.000%	0.000%	1	0.000%	0.000%
01-4339-10-610 WTR Supplies	-	-	-	-	-	-	194	1	1	0.000%	0.000%	1	0.000%	0.000%
01-4339-10-620 WTR Office Supplies	-	-	194	65	-	-	194	1	1	0.000%	0.000%	1	0.000%	0.000%
01-4339-10-625 WTR Postage	-	-	-	-	-	-	-	1	1	0.000%	0.000%	1	0.000%	0.000%
TOTAL 4339 Water Commission	-	-	194	65	-	-	194	4	4	0.000%	0.000%	4	0.000%	0.000%
4414 Mosquito Control														
01-4414-10-360 Mosquito Control - Contract Services	-	-	62,000	20,867	22,000	11,000	51,000	75,000	75,000	0.000%	0.000%	75,000	-	0.000%
TOTAL 4414 Mosquito Control	-	-	62,000	20,867	22,000	11,000	51,000	75,000	75,000	0.000%	0.000%	75,000	-	0.000%
4415 Health Agencies & Hospitals														
01-4415-10-362 HO Seacoast Mental Health	3,500	750	3,500	2,333	3,500	3,500	3,500	3,500	3,500	0.000%	0.000%	3,500	-	0.000%
01-4415-10-363 HO Lamprey Health Care	750	750	750	750	-	-	750	750	750	0.000%	0.000%	750	-	0.000%
TOTAL 4415 Health Agencies & Hospitals	4,250	1,500	4,250	3,083	3,500	3,500	4,250	4,250	4,250	0.000%	0.000%	4,250	-	0.000%
4440 Social Services														
01-4440-10-361 SS A Safe Place	800	800	800	800	800	800	800	800	800	0.000%	0.000%	800	-	0.000%
01-4440-10-362 SS Richie McFarland	300	300	300	300	300	300	300	300	300	0.000%	0.000%	300	-	0.000%
01-4440-10-363 SS Sexual Assault Support Services	975	975	975	975	975	975	975	975	975	0.000%	0.000%	975	-	0.000%
01-4440-10-364 SS Child & Family Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.000%	0.000%	1,000	-	0.000%
01-4440-10-365 SS Rockingham County Community Action	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0.000%	0.000%	3,000	-	0.000%
01-4440-10-368 SS Area Homeless	-	-	-	-	-	-	1,000	1,000	1,000	0.000%	0.000%	1,000	-	0.000%
01-4440-10-369 SS Meals on Wheels	1,140	1,140	1,140	1,140	1,140	2,000	2,000	2,000	2,000	0.000%	0.000%	2,000	-	0.000%
01-4440-10-370 SS Friends RSVP	100	100	100	100	100	100	100	100	100	0.000%	0.000%	100	-	0.000%
01-4440-10-371 SS Red Cross	500	500	500	500	500	500	500	500	500	0.000%	0.000%	500	-	0.000%
01-4440-10-372 SS Child Advocacy Center	-	-	1,250	417	1,250	1,250	1,250	1,250	1,250	0.000%	0.000%	1,250	-	0.000%
01-4440-10-374 SS Crisis Respite House	1,140	1,000	1,000	1,000	1,000	1,000	1,250	2,500	2,500	0.000%	0.000%	2,500	-	0.000%
01-4440-10-376 SS Families First	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.000%	0.000%	1,000	-	0.000%
01-4440-10-377 SS Transport Assist For Seacoast Citizen	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	0.000%	0.000%	1,750	-	0.000%
01-4440-10-378 SS CASA For Children	-	-	-	-	-	-	500	500	500	0.000%	0.000%	500	-	0.000%
TOTAL 4440 Social Services	10,065	11,705	11,815	11,195	11,315	7,850	8,150	16,875	16,875	0.000%	0.000%	16,875	-	0.000%
4442 General Assistance														
01-4442-10-811 Welfare/General Assistance	4,210	3,802	3,077	3,726	1,881	30	1,426	9,000	9,000	0.000%	0.000%	9,000	-	0.000%
TOTAL 4442 General Assistance	4,210	3,802	3,077	3,726	1,881	30	1,426	9,000	9,000	0.000%	0.000%	9,000	-	0.000%
4520 Parks & Recreation														
01-4520-10-110 REC Salaries	43,342	44,412	46,042	44,599	8,260	7,962	45,184	46,722	47,841	1,119	2.385%	46,722	1,119	2.385%
01-4520-10-220 REC FICA/Medicare	3,169	3,298	3,276	3,278	592	518	3,209	3,276	3,464	186	5.744%	3,464	186	5.744%
01-4520-10-230 REC Equipment	4,660	4,887	5,145	4,931	920	838	5,093	5,145	5,486	341	6.641%	5,486	341	6.641%
01-4520-10-325 REC Advertising	531	-	-	177	-	-	250	250	250	0.000%	0.000%	250	-	0.000%
01-4520-10-335 REC Training & Education	105	-	-	35	-	-	100	100	100	0.000%	0.000%	100	-	0.000%
01-4520-10-413 REC Supplies	376	-	-	125	-	-	400	400	400	0.000%	0.000%	400	-	0.000%
01-4520-10-440 REC Dornier Park Maintenance	-	3,674	3,685	2,453	-	-	3,685	4,500	4,500	815	22.333%	4,500	815	22.333%







Town of North Hampton FY2019 Budget													
Account Number / Description	FY2015 Expenditures	FY2016 Expenditures	FY2017 Expenditures	FY2015-17 Average Expenditures	FY2017 Expenditures Through 09/30/17	FY2018 Expenditures Through 09/30/17	Rolling 12- Month Expenditures (Through 09/30/17)	FY2019 Proposed Budget	Increase / (Decrease) vs. FY2018 Budget	Percent % change vs. FY2018 Budget	FY2019 Default Budget	Percent % change vs. FY2018 Default Budget	Percent % change vs. FY2019 Default
01-4520-10-813- REC Saver Activities	1,500	1,500	2,616	1,938			2,616	3,000	384	0.000%	3,000	0.000%	0.000%
TOTAL 4520 Parks & Recreation	53,683	57,809	80,864	57,485	9,752	8,716	59,428	63,487	4,061	2.248%	63,487	0.000%	2.248%
4550 North Hampton Public Library													
01-4550-10-810- North Hampton Public Library	364,478	377,150	388,120	376,583	97,030	97,618	388,706	394,870	6,164	1.586%	394,870	0.000%	1.586%
TOTAL 4550 North Hampton Public Library	364,478	377,150	388,120	376,583	97,030	97,616	388,706	394,870	6,164	1.586%	394,870	0.000%	1.586%
4563 Patriotic Purposes													
01-4563-10-814- Patriotic Purposes	2,436	1,421	2,056	1,971	5		2,051	2,500	449	0.000%	2,500	0.000%	0.000%
TOTAL 4563 Patriotic Purposes	2,436	1,421	2,056	1,971	5		2,051	2,500	449	0.000%	2,500	0.000%	0.000%
4589 Agricultural Commission													
01-4589-10-810- Agricultural Commission	949	1,273	939	1,054	124	51	666	1,200	534	0.000%	1,200	0.000%	0.000%
TOTAL 4589 Agricultural Commission	949	1,273	939	1,054	124	51	666	1,200	534	0.000%	1,200	0.000%	0.000%
4611 Conservation Commission													
01-4611-10-361- CONS Map & Inventory Examinations		20		7				50	30	0.000%	50	0.000%	0.000%
01-4611-10-362- CONS Water Quality Sampling & Testing	12,981	8,009	8,586	10,128		2,833	11,222	10,000	(1,222)	-0.000%	10,000	-0.000%	-0.000%
01-4611-10-363- CONS Impact & Monitor Examinations								500	500	0.000%	500	0.000%	0.000%
01-4611-10-560- CONS Quasi-Subscriptions/Leases	928	1,041	988	989		50	1,074	1,000	(74)	-0.000%	1,000	-0.000%	-0.000%
01-4611-10-610- CONS Estimation/Posting & Signs	150			102	127		28	250	122	0.000%	250	0.000%	0.000%
01-4611-10-630- CONS Property Maintenance	301	385	382	356			382	500	118	0.000%	500	0.000%	0.000%
01-4611-10-710- CONS Estimation Acquisition	61	300	917	426			917	500	(417)	-0.000%	500	-0.000%	-0.000%
TOTAL 4611 Conservation Commission	16,451	10,555	11,041	12,016	127	2,713	13,027	12,800	(227)	-0.000%	12,800	-0.000%	-0.000%
4711 Debt Service - Principal													
01-4711-10-980- Debt Service - Principal	180,000	180,000	195,000	188,333	65,000	65,000	195,000	125,000	(70,000)	-0.000%	125,000	-0.000%	-0.000%
TOTAL 4711 Debt Service - Principal	180,000	180,000	195,000	188,333	65,000	65,000	195,000	125,000	(70,000)	-0.000%	125,000	-0.000%	-0.000%
4721 Debt Service - Interest													
01-4721-10-981- Debt Service - Interest	148,219	141,031	132,244	140,831	66,016	63,007	129,325	117,519	(12,806)	-5.888%	117,519	-5.888%	-5.888%
TOTAL 4721 Debt Service - Interest	148,219	141,031	132,244	140,831	66,016	63,007	129,325	117,519	(12,806)	-5.888%	117,519	-5.888%	-5.888%
TOTAL 01 GENERAL FUND	6,113,615	6,249,290	6,570,381	6,319,255	1,418,702	1,421,200	6,578,859	7,424,725	845,866	2.042%	6,591,630	0.136%	1.004%







**North Hampton**  
**Summary Inventory of Valuation**

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

**For assistance please contact:**

NH DRA Municipal and Property Division

(603) 281-5300

SCOTT MARSH (MUNICIPAL RESOURCES)

**Name**

**Position**

**Signature**

JIM MAGGIORE

SELECT BOARD

LARRY MILLER

SELECT BOARD

KATHLEEN KILGORE

SELECT BOARD

*Jim Maggiorie*  
*Larry Miller*  
*Kathleen Kilgore*

**Name**

**Phone**

**Email**

Preparer's Signature

*Scott Marsh*

603-785-5805

*Smarsk@mr1900.com*



<b>Land Value Only</b>	<b>Acres</b>	<b>Valuation</b>
1A Current Use RSA 79-A	2,391.67	\$193,600
1B Conservation Restriction Assessment RSA 79-B	29.79	\$1,900
1C Discretionary Easements RSA 79-C	181.00	\$21,600
1D Discretionary Preservation Easements RSA 79-D	0.66	\$1,900
1E Taxation of Land Under Farm Structures RSA 79-F		
1F Residential Land	4,016.33	\$367,111,900
1G Commercial/Industrial Land	777.80	\$59,821,200
<b>1H Total of Taxable Land</b>	<b>7,397.25</b>	<b>\$427,152,100</b>
1I Tax Exempt and Non-Taxable Land	1,018.13	\$13,695,300

<b>Buildings Value Only</b>	<b>Structures</b>	<b>Valuation</b>
2A Residential		\$478,201,230
2B Manufactured Housing RSA 674:31		\$30,126,200
2C Commercial/Industrial		\$83,971,170
2D Discretionary Preservation Easements RSA 79-D	10	\$118,200
2E Taxation of Farm Structures RSA 79-F		
<b>2F Total of Taxable Buildings</b>		<b>\$592,416,800</b>
2G Tax Exempt and Non-Taxable Buildings		\$11,992,700

<b>Utilities &amp; Timber</b>	<b>Valuation</b>
3A Utilities	\$13,649,144
3B Other Utilities	\$0
4 Mature Wood and Timber RSA 79:5	

**5 Valuation before Exemption** **\$1,033,218,044**

<b>Exemptions</b>	<b>Total Granted</b>	<b>Valuation</b>
6 Certain Disabled Veterans RSA 72:36-a		
7 Improvements to Assist the Deaf RSA 72:38-b V		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10 Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a		
10 Utility Water & Air Pollution Control Exemption RSA 72:12-a		

**11 Modified Assessed Value of All Properties** **\$1,033,218,044**

<b>Optional Exemptions</b>	<b>Amount Per</b>	<b>Total Granted</b>	<b>Valuation</b>
12 Blind Exemption RSA 72:37	\$25,000	2	\$50,000
13 Elderly Exemption RSA 72:39-a,b		76	\$10,137,300
14 Deaf Exemption RSA 72:38-b			
15 Disabled Exemption RSA 72:37-b	\$50,000	4	\$200,000
16 Wood Heating Energy Systems Exemption RSA 72:70			
17 Solar Energy Systems Exemption RSA 72:62		5	\$5,000
18 Wind Powered Energy Systems Exemption RSA 72:66			
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			

**20 Total Dollar Amount of Exemptions** **\$10,392,300**

**21 Net Valuation** **\$1,022,825,744**

**22 Less Utilities** **\$13,649,144**

**23 Net Valuation without Utilities** **\$1,009,176,600**



**Utility Value Appraiser**

New Hampshire Department of Revenue Administration

The municipality **DOES** use DRA utility values. The municipality **IS** equalized by the ratio.

<b>Electric Company Name</b>	<b>Valuation</b>
HUDSON LIGHT & POWER DEPT TRANSMISSION	\$100
MASS MUNICIPAL WHOLESale ELECTRIC TRANSMISSION	\$8,000
NEXTERA ENERGY SEABROOK LLC	\$34,200
PSNH DBA EVERSOURCE ENERGY	\$6,394,000
TAUNTON MUNICIPAL LIGHTING CO TRANSMISSION	\$100
UNITIL ENERGY SYSTEMS INC	\$55,300
	<b>\$6,491,700</b>
 <b>Gas Company Name</b>	 <b>Valuation</b>
NORTHERN UTILITIES INC	\$741,100
	<b>\$741,100</b>
 <b>Water Company Name</b>	 <b>Valuation</b>
AQUARION WATER COMPANY	\$6,416,344
	<b>\$6,416,344</b>





**Veteran's Tax Credits**

	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	278	\$138,750
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	16	\$32,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
		<b>294</b>	<b>\$170,750</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>		<b>Deaf Asset Limits</b>	
<b>Single</b>		<b>Single</b>	
<b>Married</b>		<b>Married</b>	
<b>Disabled Income Limits</b>		<b>Disabled Asset Limits</b>	
<b>Single</b>	\$40,000	<b>Single</b>	\$100,000
<b>Married</b>	\$55,000	<b>Married</b>	\$100,000

**Elderly Exemption Report**

First-time Filers Granted Elderly  
Exemption for the Current Tax Year

Total Number of Individuals Granted Elderly Exemptions for the Current Tax  
Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	1	<b>65-74</b>	22	\$120,000	\$2,640,000	\$1,891,500
<b>75-79</b>	1	<b>75-79</b>	18	\$160,000	\$2,880,000	\$2,169,500
<b>80+</b>	0	<b>80+</b>	36	\$200,000	\$7,200,000	\$6,076,300
			<b>76</b>		<b>\$12,720,000</b>	<b>\$10,137,300</b>

<b>Income Limits</b>		<b>Asset Limits</b>	
<b>Single</b>	\$40,000	<b>Single</b>	\$175,000
<b>Married</b>	\$55,000	<b>Married</b>	\$175,000

**Has the municipality adopted Community Tax Relief Incentive? RSA 79-E**

**Adopted?** No

**Number of Structures:**

**Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H**

**Adopted?** No

**Number of Properties:**

**Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G**

**Adopted?** No

**Number of Properties:**



**Current Use RSA 79-A**

	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	467.52	\$117,900
Forest Land	962.71	\$57,700
Forest Land with Documented Stewardship	156.02	\$6,300
Unproductive Land	596.12	\$8,900
Wet Land	209.30	\$2,800
	<b>2,391.67</b>	<b>\$193,600</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	337.00
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	33.00
Total Number of Owners in Current Use	<b>Owners:</b>	90
Total Number of Parcels in Current Use	<b>Parcels:</b>	162

**Land Use Change Tax**

Gross Monies Received for Calendar Year			\$127,750
Conservation Allocation	<b>Percentage:</b>	100.00 %	<b>Dollar Amount:</b> \$0
Monies to Conservation Fund			\$127,750
Monies to General Fund			\$0

**Conservation Restriction Assessment Report RSA 79-B**

	<b>Acres</b>	<b>Valuation</b>
Farm Land	2.00	\$800
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land	27.79	\$1,100
	<b>29.79</b>	<b>\$1,900</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	1
Parcels in Conservation Restriction	<b>Parcels:</b>	1



**Discretionary Easements RSA 79-C**

GOLF COURSE OPEN SPACE - WET

**Acres**

181.00

**Owners**

3

**Assessed Valuation**

\$21,600

**Taxation of Farm Structures and Land Under Farm Structures RSA 79-F**

**Number Granted**

**Structures**

**Acres**

**Land Valuation**

**Structure Valuation**

**Discretionary Preservation Easements RSA 79-D**

**Owners**

6

**Structures**

10

**Acres**

0.66

**Land Valuation**

\$1,900

**Structure Valuation**

\$118,200

Map	Lot	Block	%	Description
8	111		75	BARN
14	17		50	BARN
17	80		75	BARN
18	38		75	BARN
13	9		25	BARN & SILO
19	20		75	BARN

**Tax Increment Financing District**

**Date**

**Original**

**Unretained**

**Retained**

**Current**

*This municipality has no TIF districts.*

**Revenues Received from Payments in Lieu of Tax**

**Revenue**

**Acres**

State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357  
White Mountain National Forest only, account 3186

**Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)**

**Amount**

*This municipality has not adopted RSA 72:74 or has no applicable PILT sources.*

**Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)**

**Amount**

*This municipality has no additional sources of PILTs.*





**Notes**



**Little Boar's Head**  
**Summary Inventory of Valuation**

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

**For assistance please contact:**

NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>

SCOTT MARSH (MUNICIPAL RESOURCES INC)

**Name**

SCOTT MARSH

**Phone**

603-785-5805

**Email**

SMARSH@MRIGOV.COM

  
Preparer's Signature



**New Hampshire**  
Department of  
Revenue Administration

**2017**  
**MS-1V**

<b>Land Value Only</b>	<b>Acres</b>	<b>Valuation</b>
1A Current Use RSA 79-A	21.05	\$2,400
1B Conservation Restriction Assessment RSA 79-B		
1C Discretionary Easements RSA 79-C	5.41	\$100
1D Discretionary Preservation Easements RSA 79-D		
1E Taxation of Land Under Farm Structures RSA 79-F		
1F Residential Land	401.33	\$106,702,300
1G Commercial/Industrial Land	16.44	\$1,343,300
<b>1H Total of Taxable Land</b>	<b>444.23</b>	<b>\$108,048,100</b>
1I Tax Exempt and Non-Taxable Land	69.56	\$5,348,800

<b>Buildings Value Only</b>	<b>Structures</b>	<b>Valuation</b>
2A Residential		\$95,308,200
2B Manufactured Housing RSA 674:31		
2C Commercial/Industrial		\$599,300
2D Discretionary Preservation Easements RSA 79-D		
2E Taxation of Farm Structures RSA 79-F		
<b>2F Total of Taxable Buildings</b>		<b>\$95,907,500</b>
2G Tax Exempt and Non-Taxable Buildings		\$454,200

<b>Utilities &amp; Timber</b>	<b>Valuation</b>
3A Utilities	
3B Other Utilities	
4 Mature Wood and Timber RSA 79:5	
<b>5 Valuation before Exemption</b>	<b>\$203,955,600</b>

<b>Exemptions</b>	<b>Total Granted</b>	<b>Valuation</b>
6 Certain Disabled Veterans RSA 72:36-a		
7 Improvements to Assist the Deaf RSA 72:38-b V		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10 Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a		
10 Utility Water & Air Pollution Control Exemption RSA 72:12-a		
<b>11 Modified Assessed Value of All Properties</b>		<b>\$203,955,600</b>

<b>Optional Exemptions</b>	<b>Amount Per</b>	<b>Total Granted</b>	<b>Valuation</b>
12 Blind Exemption RSA 72:37	\$25,000	1	\$25,000
13 Elderly Exemption RSA 72:39-a.b			
14 Deaf Exemption RSA 72:38-b			
15 Disabled Exemption RSA 72:37-b	\$50,000		
16 Wood Heating Energy Systems Exemption RSA 72:70			
17 Solar Energy Systems Exemption RSA 72:62			
18 Wind Powered Energy Systems Exemption RSA 72:66			
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			
<b>20 Total Dollar Amount of Exemptions</b>			<b>\$25,000</b>
<b>21 Net Valuation</b>			<b>\$203,930,600</b>
<b>22 Less Utilities</b>			<b>\$0</b>
<b>23 Net Valuation without Utilities</b>			<b>\$203,930,600</b>



DATE	CHILDS NAME	PLACE OF BIRTH	FATHER	MOTHER
02/27/2017	YANOSICK, CAMERON SCOTT	NORTH HAMPTON, NH	YANOSICK, SHAUN	YANOSICK, MONICA
04/13/2017	MONAHAN, CHARLIE ROSE	PORTSMOUTH, NH	MONAHAN, WILLIAM	MCCUE, MELISSA
05/23/2017	FECTEAU, NELLI	PORTSMOUTH, NH	FECTEAU, JUSTIN	LANGMAID, SARA
06/15/2017	SALEMA, EVERETT GEORGE	DOVER, NH	SALEMA, SHAWN	SALEMA, JUSTIN
07/22/2017	LAUGHTON, BRADY MICHAEL	PORTSMOUTH, NH	LAUGHTON, RICHARD	LAUGHTON, CAITLIN
08/17/2017	ROMANOWSKY, LOUIS PETER	EXETER, NH	ROMANOWSKY, PETER	MANOWSKY, MELISSA
08/21/2017	SMITH, GIDEON DAVID	DOVER, NH	SMITH, DAKOTA	SMITH, KERRY
11/12/2017	MASON, REED PARR	PORTSMOUTH, NH	MASON, GREGORY	MASON, SONDRA
12/10/2017	LANE, EVELYN LOCKE	DOVER, NH	LANE, CHRISTOPHER	MOYNAHAN, SHANNON

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
*09/11/2013	BOSCOM, ROBERT H	PORTSMOUTH, NH	SALAR, GERMANO	CORNONI, LOUISE
*12/19/2016	TREMBLAY, CAROL S	PORTSMOUTH, NH	ABBOTT, HAROLD	KATHERINE, KOOP
01/13/2017	ABBOTT, ALBERT	HAMPTON, NH	BOISSONNEAU, OVILA	MOODY, GLADYS
01/13/2017	SEIGEL, BETTY	NORTH HAMPTN, NH	BERRY, HOWARD	HOYT, NELLIE
*1/25/2017	BOSCOM, GERTRUDE	KITTERY, ME	VERVILLE, AIME	LAPLANTE, BERTHA
*1/30/2017	VERVILLE, GERARD J	DOVER, NH	FOWLER JR, CALEB	OLSON, ALICE
*2/12/2017	FOWLER, RONALD A	KITTERY, ME	SHACKLEY, MORRIS	GROVE, EUNICE
02/15/2017	SHACKLEY, ALLEN	PORTSMOUTH, NH	DELANTY, JOHN	BYE, MARGARET
02/23/2017	DELANTY, JOHN	NORTH HAMPTON, NH	SMITH, HARRY	KUTEJ, ANNA
02/25/2017	SMITH JR, HARRY	PORTSMOUTH, NH	HOLT JR, SHIRLEY	TRUMAN, ALTHEA
02/26/2017	HOLT III, SHIRLEY	NORTH HAMPTON, NH	MARGET, DONALD	CARROTHERS, EDITH
02/28/2017	HERGET, THOMAS	DOVER, NH	BARTNETT, RAYMOND	PERRY, MARY
03/01/2017	BARTNETT, BRUCE	NORTH HAMPTON, NH	BARRETT, WILLIAM	BUCHANAN, esther
*3/5/2017	BARRETT, WILLIAM J	NORTH FORT MYERS, FL	PERKINS, EDWARD	DREW, JUDITH
*3/16/2017	PERKINS, WILBUR DREW	MERRIMACK, NH	BOYCE, RAYMOND	EDDY, DORIS
03/22/2017	BARON, DORSEY	DOVER, NH	MACDOUGALL, JOHN	MITCHELL, MILDRED
03/24/2017	MACDOUGALL, JOHN	NORTH HAMPTON, NH	COLE, PAUL	CROSBIE, RACHAEL
03/27/2017	COLE, FRANK	WINDHAM, NH	JOHNSON, LOUIS	TREFEY, CAROLINE
04/10/2017	PLACE, CAROLINE	NORTH HAMPTON, NH	CARBONELL, AUGUSTO	CASTILLO, DALIA
04/20/2017	MCGRATH, MERCEDES	DOVER, NH	DUSTIN SR, CEDRIC	ROBINSON, BERTHA
04/20/2017	WINCH, FRANCES	DOVER, NH	WRIGHT, ALLEN	GERO, NANCY
*5/09/2017	WRIGHT, JEFFERSON, M	EXETER, NH	BOOBER, DELWIN	KALLBERG, ARLENE
05/12/2017	BUBER, DAVID	PORTSMOUTH, NH	DECKER, ANDREW	SHEEHAN, ANNIE
*5/13/2017	JOHNSON, ELIZABETH S	FOREST HILLS-PALM CITY, FL	ECKBERG, MARTIN	JOHNSON, LILLIAN
05/15/2017	DECKER, WILLIAM	PORTSMOUTH, NH	FELSENBERG, LAWRENCE	MIX, MARY
05/16/2017	SEAMANS, BARBARA	PORTSMOUTH, NH	CHAMPAGNE, ALPHEE	BRALEY, PHYLLIS
05/16/2017	DONSKER, TERRI	DOVER, NH		
*5/19/2017	CHAMPAGNE, ROBERT P	CLEARWATER, FL		

\*Denotes information taken from burial permit.

I certify that the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk/Tax Collector

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
05/31/2017	BOUTILIER, DEANNA	PORTSMOUTH, NH	BOUTILIER, VINCENT	O'REILLY, MARCELLA
06/09/2017	STEAD, EDWARD	PORTSMOUTH, NH	STEAD, PRINCE	MIDGLEY, BERTHA
*6/10/2017	DYE, BONNIE M	EXETER, NH	ST. JOHN, OSCAR	KENISTON, ARLENE
06/20/2017	HAGERMAN, GLORIA	PORTSMOUTH, NH	EATON, LESTER	SMITH, JOSIE
*7/18/2017	BLACKBURN, LORRAINE L	PORTSMOUTH, NH	PARENT, LEO	PAQUETTE, AURORE
07/18/2017	KELSON, WILLIAM	PORTSMOUTH, NH	KELSON, ERNEST	HANNINGTON, BESSIE
*7/27/2017	LARRABEE, HENRY C	ST. AUGUSTINE, FL	LARRABEE, HENRY	
08/10/2017	CAROLAN, JAMES	NORTH HAMPTON, NH	CAROLAN, PATRICK	MCGETRICK, KATHERINE
*8/18//2017	WILLETTE, HELEN GRACE	BANGOR, ME		
08/22/2017	EATON, ANNA	RYE, NH	KING, WILLIAM	JELLISON, DELLA
*8/29/2017	BARRETT, WARREN E	KEENE, NH	BARRETT, HARLEN	POTTER, ETHEL
09/05/2017	EGBERT, LINDA	NORTH HAMPTON, NH		
09/22/2017	CRAWFORD, ELSIE	NORTH HAMPTON, NH	GOODWIN, ALBERT	GUERLAIN, ELIZA
*9/11/2017	BARRETT, HOWARD R	SANFORD, ME		
*9/18/2017	FREEMAN, JACQUELINE	HAMPTON, NH		
*9/18/2017	PEARCE, RUDOLPH A	EXETER, NH	MCWILLIAMS, RUSSELL	YEATON, DORIS
10/08/2017	DAVEY, JOHN	NORTH HAMPTON, NH	PEARCE, ALLISON	TYRE, CLARA
10/14/2017	TURNER, ROBERT	NORTH HAMPTON, NH	DAVEY, WILLIAM	CRAFFEY, MARGARET
10/29/2017	RICHETT, RICHARD	EXETER, NH	TURNER, GORDON	BRITTON, SARAH
11/05/2017	PERKINS R, FLOYD	NORTH HAMPTON, NH	RICHETT, ANTHONY	HEDRICK, FRED
11/11/2017	MANEEN, ANTHONY	RYE, NH	PERKINS, FLOYD	FLAIRDAY, BEULAH
11/12/2017	BANYAS JR, JAMES	EXETER, NH	MANEEN, ANTHONY	GELOSE, VEDA
*11/16/2017	GEHRMANN, STEPHEN H	BOSTON, MA	BANYAS SR, JAMES	PARIGIAN, MARLENE
*11/23/2017	GRANT, MARILYN F	HAMPTON, NH	GEHRMANN, MELVILLE	TARPLEY, PATRICIA
12/02/2017	CARMEN, LADDIE	PORTSMOUTH, NH	WHENAL, GEORGE	GERRY, ESTHER
*12/19/2017	TREMBLAY, CAROL S	PORTSMOUTH, NH	CARMEN, WILLIAM	YOUNG, EDNA
*12/24/2017	COFFEY, JUNE ELIZABETH	BRENTWOOD, NH		
12/29/2017	HEINDEL, CLIFFORD	PORTSMOUTH, NH	TREEFETHEN, HAROLD	HARRISON, MARY
			HEINDEL, JUDSON	CRAIG, MARY

\*Denotes information taken from burial permit.

I certify that the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk/Tax Collector



DATE	PLACE OF MARRIAGE	PERSON A	PERSON A RESIDENCE	PERSON B	PERSON B RESIDENCE
03/25/2017	JACKSON, NH	LIEBENOW, NATHAN M	NORTH HAMPTON NH	ATWOOD, LAUREN K	NORTH HAMPTON, NH
06/24/2017	HAMPTON, NH	CHEVALIER, COLIN J	NORTH HAMPTON, NH	COYNE, JACQUELINE L	NORTH HAMPTON, NH
06/25/2017	GREENLAND, NH	MONIZ, SARAH M	NORTH HAMPTON, NH	BALL, CHRISTOPHER, M	NORTH HAMPTON, NH
09/09/2017	SUNAPEE, NH	LESSARD, NICOLE A	NORTH HAMPTON, NH	KAMINSKI, MICHAEL W	NORTH HAMPTON, NH
09/16/2017	CANDIA, NH	DUCCLOS, LAURA E	NORTH HAMPTON, NH	LAMIE, SHAWN M	NORTH HAMPTON, NH
09/23/2017	STRATHAM	TILTON, STEPHEN G	NORTH HAMPTON, NH	ZAKRZEWSKI, KAITLYN A	NORTH HAMPTON, NH
09/23/2017	RYE, NH	TOOTHAKER, ERIC D	NORTH HAMPTON, NH	BERTENS, MAARTJE	NORTH HAMPTON, NH
10/21/2017	GREENLAND, NH	CONROY, JOSEPH P	NORTH HAMPTON, NH	WIRTZ, MELISSA K	NORTH HAMPTON, NH
10/28/2017	NEW CASTLE, NH	FALK, RACHEL M	NORTH HAMPTON, NH	HALL, CORY E	NORTH HAMPTON, NH
11/04/2017	SEABROOK, NH	TROTT JR, CHARLES W	NORTH HAMPTON, NH	CURRAN, JENNIFER L	NORTH HAMPTON, NH
11/24/2017	NORTH HAMPTON, NH	ROY, SHARI L	NORTH HAMPTON, NH	FRECHETTE, JAIME L	SANFORD, ME
12/02/2017	NORTH HAMPTON, NH	DONOVAN, CHRISTOPHER R	NORTH HAMPTON, NH	DONOVAN, TRACEY A	NORTH HAMPTON, NH

**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended June 30, 2017**





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## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of North Hampton, New Hampshire

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such



opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

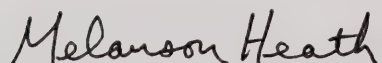
## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of June 30, 2017, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and the Pension and OPEB schedules appearing on pages 44 to 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

A handwritten signature in cursive script that reads "Melanson Heath".

January 25, 2018

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the Town of North Hampton, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2017.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues. The governmental activities include general government, public safety, highways and streets, sanitation, and culture and recreation.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available

at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

## **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$8,629,591 (i.e., net position), a change of \$755,689 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$5,941,012, a change of \$878,475 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,450,999, a change of \$355,585 in comparison to the prior year.



### C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2016</u>
Current and other assets	\$ 15,607,282	\$ 14,883,082
Capital assets	12,255,037	12,086,577
Deferred outflows	<u>1,914,047</u>	<u>860,561</u>
Total assets and deferred outflows	29,776,366	27,830,220
Current liabilities	900,578	1,215,473
Noncurrent liabilities	11,073,296	9,222,093
Deferred inflows	<u>9,172,901</u>	<u>9,518,752</u>
Total assets and deferred inflows	21,146,775	19,956,318
Net position:		
Net investment in capital assets	9,054,508	8,789,757
Restricted	1,900,454	1,621,159
Unrestricted	<u>(2,325,371)</u>	<u>(2,537,014)</u>
Total net position	<u>\$ 8,629,591</u>	<u>\$ 7,873,902</u>

### CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2016</u>
Revenues:		
Program revenues:		
Charges for services	\$ 625,129	\$ 554,750
Operating grants and contributions	35,304	8,867
General revenues:		
Property taxes	5,725,338	5,674,658
Motor vehicle permits and fees	1,519,112	1,446,393
Grants and contributions not restricted to specific programs	339,386	328,717
Investment income	16,712	15,133
Other	<u>96,931</u>	<u>117,863</u>
Total revenues	8,357,913	8,146,381

(continued)

(continued)

	Governmental Activities	
	<u>2017</u>	<u>2016</u>
Expenses:		
General government	1,776,549	1,358,147
Public safety	3,732,249	3,081,655
Highways and streets	1,179,167	1,194,026
Sanitation	105,387	108,933
Health and welfare	19,336	78,347
Culture and recreation	659,406	513,559
Conservation	11,042	10,555
Interest on long-term debt	119,087	122,883
Total expenses	<u>7,602,224</u>	<u>6,468,105</u>
Change in net position	755,689	1,678,276
Net position - beginning of year	<u>7,873,902</u>	<u>6,195,626</u>
Net position - end of year	<u>\$ 8,629,591</u>	<u>\$ 7,873,902</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$8,629,591, a change of \$755,689 from the prior year.

The largest portion of net position, \$9,054,508, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,900,454, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(2,325,371), primarily resulting from the Town's unfunded net pension liability.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$755,689. Key elements of this change are as follows:

General fund budgetary results	\$ 224,163
Increase in capital reserves	171,226
Ambulance capital fund results	174,463
Conservation fund results	(6,427)
Increase in capital assets from existing resources	577,319
Increase in net pension liability	(1,818,952)
Increase in deferred outflows	1,053,486
Other	380,411
Total	<u>\$ 755,689</u>

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$5,941,012, a change of \$878,475 in comparison to the prior year. Key elements of this change are as follows:

General fund budgetary results	\$ 224,163
Increase in capital reserves	171,226
Ambulance capital fund results	174,463
Conservation fund results	(6,427)
Other nonmajor funds	315,050
Total	<u>\$ 878,475</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,450,999, while total fund balance was \$4,072,261. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>Change</u>	<u>% of Total General Fund Appropriations including School &amp; County</u>
Unassigned fund balance	\$ 2,450,999	\$ 2,095,414	\$ 355,585	12.3%
Total fund balance	\$ 4,072,261	\$ 3,473,081	\$ 599,180	20.4%



The total fund balance of the general fund changed by \$599,180 during the current fiscal year. Key factors in this change are as follows:

Use of fund balances as a funding source	\$ (40,000)
Revenues greater than budget	155,791
Expenditures less than budget	53,334
Tax collections as compared to budget	171,422
Expenditures of current year encumbrance over prior year encumbrance	72,369
Other	15,038
Change in capital reserves	<u>171,226</u>
Total	<u>\$ 599,180</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>6/30/17</u>	<u>6/30/16</u>	<u>Change</u>
Capital reserve accounts	\$ <u>1,385,897</u>	\$ <u>1,214,671</u>	\$ <u>171,226</u>
Total	\$ <u>1,385,897</u>	\$ <u>1,214,671</u>	\$ <u>171,226</u>

#### **E. GENERAL FUND BUDGETARY HIGHLIGHTS**

There was no change between the original budget and the final budget.

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental activities at year-end amounted to \$12,255,037 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

• Road Reconstruction	\$266,877
• Ford F-550	\$77,518
• Ford F-350	\$47,511
• Ford Police Interceptor	\$41,726
• Ford Police Interceptor	\$41,726

Additional information on capital assets can be found in the Notes to the Financial Statements.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$2,944,680, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to Financial Statements.

## **G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

### **FUTURE BUDGETARY IMPLICATIONS**

The unassigned General Fund balance at the end of the 2017 fiscal year was \$2,450,999. This was a significant increase over the past year. The fund balance must support the irregular cash flow requirements of payments to the School, County, Village District and State for taxes collected on their behalf. The Select Board has identified significant activities or events, which will have an impact on future Town finances, including:

1. The State of New Hampshire's responsibility for funding local education remains a subject of legislative debate and adjustment. Accordingly, the amount of state aid remains inconsistent and subject to annual fluctuation.
2. The State of New Hampshire Retirement System is currently under funded by a significant amount. While the State Legislature has taken steps to address this issue, they have not addressed items such as the continuous funding of the health subsidies and cost-of-living adjustments for retired employees. Also, the System Trustees reduced the assumed rate of return on investments, placing an additional financial burden upon the Town. This could have a major impact on the contributions that the Town makes to the system on behalf of its employees.
3. Reported economic activity continues to increase nation-wide and in New Hampshire, although improvements have been uneven. It is not anticipated that the State will resume its past funding of revenue sharing programs, which may result in additional expenses for the Town or a reduction in services.
4. Health insurance rates continue to rise intermittently at significant levels. The Town has agreements with its represented employees in the Police, Public Works and Fire Departments which resulted in a higher deductible plan, which should promote health rate stability.
5. The Town currently receives its healthcare insurance from HealthTrust. While HealthTrust suggests no major changes in the way health care coverage is provided, the effect of the Affordable Care Act presents future uncertainties regarding health care.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town of North Hampton's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance Director  
North Hampton, New Hampshire  
233 Atlantic Avenue - 2<sup>nd</sup> Floor  
North Hampton, NH 03862



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE  
STATEMENT OF NET POSITION  
JUNE 30, 2017

	Governmental Activities
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 12,620,121
Receivables, net of allowance for uncollectibles:	
Property taxes	2,799,136
Departmental and other	60,634
Other assets	54,333
Internal balances	9,644
Noncurrent:	
Property taxes	63,414
Capital assets:	
Capital assets being depreciated, net of accumulated depreciation	4,373,298
Capital assets not being depreciated	7,881,739
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Related to pensions	1,914,047
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>29,776,366</b>
<b>LIABILITIES</b>	
Current:	
Accounts payable	230,910
Accrued liabilities	257,979
Other current liabilities	149,230
Current portion of long-term liabilities:	
Bonds payable	141,129
Other	121,330
Noncurrent:	
Bonds payable, net of current portion	2,803,551
Net pension liability	7,233,036
Net OPEB obligation	427,347
Other, net of current portion	609,362
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Related to pensions	144,854
Other	9,028,047
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>21,146,775</b>
<b>NET POSITION</b>	
Net investment in capital assets	9,054,508
Restricted for:	
Grants and other statutory restrictions	1,398,639
Permanent funds:	
Nonexpendable	481,309
Expendable	20,506
Unrestricted	(2,325,371)
<b>TOTAL NET POSITION</b>	<b>\$ 8,629,591</b>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

					Net (Expenses) Revenues and Changes in Net Position
		Program Revenues			
		Charges for	Operating	Capital	
	<u>Expenses</u>	<u>Services</u>	<u>Grants and</u> <u>Contributions</u>	<u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u>
<b>Governmental Activities:</b>					
General government	\$ 1,776,549	\$ 174,807	\$ -	\$ -	\$ (1,601,742)
Public safety	3,732,249	315,789	35,159	-	(3,381,301)
Highways and streets	1,179,167	-	-	-	(1,179,167)
Sanitation	105,387	12,113	-	-	(93,274)
Health and welfare	19,336	-	-	-	(19,336)
Culture and recreation	659,406	122,420	145	-	(536,841)
Conservation	11,042	-	-	-	(11,042)
Interest on long-term debt	119,087	-	-	-	(119,087)
Total Governmental Activities	\$ <u>7,602,223</u>	\$ <u>625,129</u>	\$ <u>35,304</u>	\$ <u>-</u>	(6,941,790)
General Revenues:					
					5,725,338
					1,519,112
					339,386
					16,712
					96,931
Total general revenues					<u>7,697,479</u>
Change in Net Position					755,689
<b>Net Position:</b>					
Beginning of year					<u>7,873,902</u>
End of year					<u>\$ 8,629,591</u>

The accompanying notes are an integral part of these financial statements.

## TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## BALANCE SHEET

JUNE 30, 2017

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and short-term investments	\$ 10,846,582	\$ 1,773,539	\$ 12,620,121
Receivables:			
Property taxes	3,035,524	-	3,035,524
Departmental and other	-	60,634	60,634
Due from other funds	145,631	137,681	283,312
Other assets	<u>54,333</u>	<u>-</u>	<u>54,333</u>
<b>TOTAL ASSETS</b>	<u>\$ 14,082,070</u>	<u>\$ 1,971,854</u>	<u>\$ 16,053,924</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 225,341	\$ 5,569	\$ 230,910
Retainage payable	156,249	-	156,249
Due to other funds	241,965	31,703	273,668
Due to other governments	5,644	-	5,644
Other liabilities	<u>138,389</u>	<u>5,197</u>	<u>143,586</u>
<b>TOTAL LIABILITIES</b>	767,588	42,469	810,057
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenues	3,013,310	60,634	3,073,944
Property tax paid in advance	6,228,911		6,228,911
<b>FUND BLANCES</b>			
Nonspendable	-	481,309	481,309
Restricted	-	1,419,145	1,419,145
Committed	1,417,600	-	1,417,600
Assigned	203,662	-	203,662
Unassigned	<u>2,450,999</u>	<u>(31,703)</u>	<u>2,419,296</u>
<b>TOTAL FUND BALANCES</b>	<u>4,072,261</u>	<u>1,868,751</u>	<u>5,941,012</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 14,082,070</u>	<u>\$ 1,971,854</u>	<u>\$ 16,053,924</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET ASSETS OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2017

<b>Total governmental fund balances</b>	<b>\$ 5,941,012</b>
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,255,037
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	101,834
• Long-term liabilities, including bonds payable, capital leases, landfill closure, accrued compensated absences and net OPEB obligation are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(4,102,719)
• Net pension liability and related deferred inflows and outflows of resources	(5,463,843)
• Other	<u>(101,730)</u>
<b>Net position of governmental activities</b>	<b>\$ <u>8,629,591</u></b>

The accompanying notes are an integral part of these financial statements.

## TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2017

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>			
Taxes	\$ 5,749,764	\$ -	\$ 5,749,764
Licenses and permits	1,519,112	-	1,519,112
Intergovernmental	374,545	-	374,545
Charges for services	86,101	565,165	651,266
Investment income	14,138	2,574	16,712
Grants	-	-	-
Miscellaneous	<u>50,440</u>	<u>25,131</u>	<u>75,571</u>
Total Revenues	7,794,100	592,870	8,386,970
<b>Expenditures:</b>			
Current:			
General government	1,627,948	152,793	1,780,741
Public safety	3,407,271	23,060	3,430,331
Highways and streets	1,048,201	-	1,048,201
Sanitation	128,203	-	128,203
Welfare	19,336	-	19,336
Culture and recreation	66,432	500,845	567,277
Conservation	11,042	-	11,042
Debt service	424,215	-	424,215
Capital outlay	<u>307,630</u>	<u>-</u>	<u>307,630</u>
Total Expenditures	<u>7,040,278</u>	<u>676,698</u>	<u>7,716,976</u>
Excess (deficiency) of revenues over (under) expenditures	753,822	(83,828)	669,994
<b>Other Financing Sources (Uses):</b>			
Issuance of capital lease	208,481	-	208,481
Transfers in	24,997	388,120	413,117
Transfers out	<u>(388,120)</u>	<u>(24,997)</u>	<u>(413,117)</u>
Total Other Financing Sources (Uses)	<u>(154,642)</u>	<u>363,123</u>	<u>208,481</u>
Changes in fund balances	599,180	279,295	878,475
Fund Balances, at Beginning of Year	<u>3,473,081</u>	<u>1,589,456</u>	<u>5,062,537</u>
Fund Balances, at End of Year	<u>\$ 4,072,261</u>	<u>\$ 1,868,751</u>	<u>\$ 5,941,012</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 878,475</b>																				
<ul style="list-style-type: none"> <li>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:                     <table> <tr> <td>Capital outlay</td><td style="text-align: right;">577,318</td></tr> <tr> <td>Depreciation</td><td style="text-align: right;">(408,859)</td></tr> </table> </li> <li>The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:                     <table> <tr> <td>Issuance of capital leases</td><td style="text-align: right;">(208,481)</td></tr> <tr> <td>Repayments of debt</td><td style="text-align: right;">211,129</td></tr> <tr> <td>Repayment of capital lease</td><td style="text-align: right;">93,643</td></tr> <tr> <td>Change in net pension liability</td><td style="text-align: right;">(1,818,952)</td></tr> <tr> <td>Change in net OPEB liability</td><td style="text-align: right;">(43,629)</td></tr> <tr> <td>Change in deferred inflows and outflows of resources</td><td style="text-align: right;">1,563,960</td></tr> </table> </li> <li>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in deferred revenue.                     <table> <tr> <td></td><td style="text-align: right;">(30,997)</td></tr> </table> </li> <li>Other                     <table> <tr> <td></td><td style="text-align: right;">(57,918)</td></tr> </table> </li> </ul>	Capital outlay	577,318	Depreciation	(408,859)	Issuance of capital leases	(208,481)	Repayments of debt	211,129	Repayment of capital lease	93,643	Change in net pension liability	(1,818,952)	Change in net OPEB liability	(43,629)	Change in deferred inflows and outflows of resources	1,563,960		(30,997)		(57,918)	
Capital outlay	577,318																				
Depreciation	(408,859)																				
Issuance of capital leases	(208,481)																				
Repayments of debt	211,129																				
Repayment of capital lease	93,643																				
Change in net pension liability	(1,818,952)																				
Change in net OPEB liability	(43,629)																				
Change in deferred inflows and outflows of resources	1,563,960																				
	(30,997)																				
	(57,918)																				
<b>Change in net position of governmental activities</b>	<b>\$ <u>755,689</u></b>																				

The accompanying notes are an integral part of these financial statements.



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,  
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2017

	Original <u>Budget</u>	Final <u>Budget</u>	Actual <u>Amounts</u>	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,578,342	\$ 5,578,342	\$ 5,578,342	\$ -
Licenses and permits	1,388,872	1,388,872	1,519,112	130,240
Intergovernmental	334,503	334,503	334,503	-
Charges for services	35,650	35,650	39,590	3,940
Investment income	10,000	10,000	11,483	1,483
Miscellaneous	2,500	2,500	22,628	20,128
Transfers in	54,997	54,997	54,997	-
Use of fund balance	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total Revenues	7,444,864	7,444,864	7,600,655	155,791
<b>Expenditures:</b>				
General government	1,346,644	1,346,644	1,519,400	(172,756)
Public safety	3,554,954	3,554,954	3,397,223	157,731
Highways and streets	932,081	932,081	886,358	45,723
Sanitation	141,603	141,603	128,203	13,400
Welfare	27,706	27,706	19,336	8,370
Culture and recreation	62,423	62,423	77,810	(15,387)
Conservation	14,300	14,300	11,042	3,258
Debt service	431,544	431,544	424,215	7,329
Capital outlay	335,489	335,489	329,823	5,666
Transfers out	<u>598,120</u>	<u>598,120</u>	<u>598,120</u>	<u>-</u>
Total Expenditures	<u>7,444,864</u>	<u>7,444,864</u>	<u>7,391,530</u>	<u>53,334</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>209,125</u>	\$ <u>209,125</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2017

	Private Purpose Trust <u>Fund</u>	Agency <u>Fund</u>
<b><u>ASSETS</u></b>		
Cash and short-term investments	\$ <u>391,142</u>	\$ <u>32,851</u>
Total Assets	391,142	32,851
<b><u>LIABILITIES</u></b>		
Due to other funds	-	9,644
Other liabilities	<u>-</u>	<u>23,207</u>
Total Liabilities	<u>-</u>	<u>32,851</u>
<b><u>NET POSITION</u></b>		
Total net position held in trust	\$ <u><u>391,142</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Private Purpose Trust Fund</u>
<b>Additions:</b>	
Gifts and contributions	\$ 212,579
<b>Deductions:</b>	
General expenses	<u>100,307</u>
Net change	112,272
<b>Net position:</b>	
Beginning of year	<u>278,870</u>
End of year	<u><u>\$ 391,142</u></u>

The accompanying notes are an integral part of these financial statements.



# NORTH HAMPTON, NEW HAMPSHIRE

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of North Hampton (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The government is a municipal corporation governed by an elected three-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2017, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

#### B. Government-wide and Fund Financial Statements

##### Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

##### Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

#### Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

#### Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary funds:

- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *agency funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities and, therefore, have no measurement focus.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds, and short-term money market investments. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).



#### G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-50
Equipment and vehicles	5-20
Infrastructure	40

#### H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

#### J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "Net Position".

Fund Balance - Generally, fund balance represents the difference between the current assets/deferred outflows and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

#### K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

## 2. **Stewardship, Compliance, and Accountability**

#### A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to

the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

*B. Budgetary Basis*

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

*C. Budget/GAAP Reconciliation*

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.



The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 7,794,100	\$ 7,040,278
Other financing sources/uses (GAAP Basis)	<u>233,478</u>	<u>388,120</u>
Subtotal (GAAP Basis)	8,027,578	7,428,398
Adjust tax revenue to accrual basis	(171,422)	-
Recognize use of fund balance as funding source	40,000	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(131,293)
Add end-of-year appropriation carryforwards from expenditures	-	203,662
To eliminate capital reserve activity	(7,690)	163,536
To reverse capital lease proceeds and related expenditure	(208,481)	(208,481)
Other GAAP timing differences	<u>(79,330)</u>	<u>(64,292)</u>
Budgetary Basis	<u>\$ 7,600,655</u>	<u>\$ 7,391,530</u>

**D. Budgetary Basis**

The capital projects fund reflected a deficit balance as of June 30, 2017. The deficit will be eliminated through a transfer from the general fund in fiscal year 2018 based on the passing of warrant article 26 of the 2017 Annual Town Meeting.

**3. Cash and Short-Term Investments**

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of

the paid-up capital surplus of said bank.” The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2017, none of the Town’s bank balance of \$13,152,616 was exposed to custodial credit risk as uninsured or uncollateralized.

#### 4. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are lienied by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2017 consist of the following:

<u>Receivables:</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Real estate taxes	\$ 2,831,553	\$ (32,417)	\$ 2,799,136
Tax liens	139,055	(75,641)	63,414
Other	64,916	(64,916)	-
Total property taxes	<u>\$ 3,035,524</u>	<u>\$ (172,974)</u>	<u>\$ 2,862,550</u>

#### 5. Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the School District, the Little Boars Head Village District, and the County of Rockingham. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

## 6. Interfund Fund Accounts

### Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2017 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 145,631	\$ 241,965
Nonmajor Funds:		
Special Revenue Funds		
Police Details	74,921	-
Recreation	13,314	-
Mosquito	13,000	-
PEG TV	13,518	-
Ambulance operating	2,420	-
Ambulance capital	20,508	-
Capital Projects Fund	-	31,703
Subtotal Nonmajor Funds	137,681	31,703
Agency	-	9,644
Total	\$ <u>283,312</u>	\$ <u>283,312</u>

### Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of major interfund transfers.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 24,997	\$ 388,120
Nonmajor funds:		
Library*	388,120	-
Ambulance Capital	-	24,997
Total	\$ <u>413,117</u>	\$ <u>413,117</u>

\*Transfers represent annual funding.



## 7. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,317,710	\$ 46,289	\$ -	\$ 3,363,999
Machinery, equipment, and furnishings	3,014,899	264,152	(33,457)	3,245,594
Infrastructure	1,440,823	266,877	-	1,707,700
Total capital assets, being depreciated	7,773,432	577,318	(33,457)	8,317,293
Less accumulated depreciation for:				
Buildings and improvements	(1,421,812)	(75,054)	-	(1,496,866)
Machinery, equipment, and furnishings	(1,776,192)	(222,024)	33,457	(1,964,759)
Infrastructure	(370,589)	(111,781)	-	(482,370)
Total accumulated depreciation	(3,568,593)	(408,859)	33,457	(3,943,995)
Total capital assets, being depreciated, net	4,204,839	168,459	-	4,373,298
Capital assets, not being depreciated:				
Land	7,881,739	-	-	7,881,739
Total capital assets, not being depreciated	7,881,739	-	-	7,881,739
Governmental activities capital assets, net	\$ 12,086,578	\$ 168,459	\$ -	\$ 12,255,037

Depreciation expense was charged to functions of the Town as follows:

<b>Governmental Activities:</b>	
General government	\$ 56,637
Public safety	153,982
Highways & streets	189,189
Culture and recreation	9,051
Total depreciation expense - governmental activities	\$ 408,859

## 8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions, in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions, are more fully discussed in Note 17.

## 9. Accounts Payable

Accounts payable represent fiscal year 2017 expenditures paid in 2018.

## 10. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2021. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2017:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2018	\$ 81,241
2019	81,241
2020	51,922
2021	<u>26,622</u>
Total payments	241,026
Less amounts representing interest	<u>(16,880)</u>
Present Value of Minimum Lease Payments	<u>\$ 224,146</u>

## 11. Long-Term Debt

### A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/17</u>
Public works facility	2028	4.0 - 5.0 %	\$ 485,000
Conservation land acquisition	2037	4.0 - 5.0 %	1,845,000
State of NH Project # 329-01	2019	3.20%	27,414
State of NH Project # 329-02	2020	2.80%	7,266
General obligation bond	2032	3.83%	<u>580,000</u>
Total Governmental Activities:			<u>\$ 2,944,680</u>

## B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2017 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 141,129	\$ 126,185	\$ 267,314
2019	141,129	118,224	259,353
2020	137,422	109,135	246,557
2021	145,000	103,356	248,356
2022	145,000	97,282	242,282
2023 - 2027	830,000	377,893	1,207,893
2028 - 2032	785,000	212,906	997,906
2033 - 2037	620,000	67,400	687,400
Total	<u>\$ 2,944,680</u>	<u>\$ 1,212,381</u>	<u>\$ 4,157,061</u>

The general fund has been designated as the source to repay the general obligation long-term debt outstanding as of June 30, 2017.

## C. Changes in General Long-Term Liabilities

During the year ended June 30, 2017, the following changes occurred in long-term liabilities:

	Total Balance <u>7/1/16</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/17</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/17</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 3,155,809	\$ -	\$ (211,129)	\$ 2,944,680	\$ (141,129)	\$ 2,803,551
Net pension liability	5,414,084	1,818,952	-	7,233,036	-	7,233,036
Net OPEB obligation	383,718	43,629	-	427,347	-	427,347
Other:						
Landfill closure	273,783	-	(22,816)	250,967	(22,816)	228,151
Compensated absences	174,488	81,091	-	255,579	(25,558)	230,021
Capital leases	109,308	208,481	(93,643)	224,146	(72,956)	151,190
Subtotal - other	<u>557,579</u>	<u>289,572</u>	<u>(116,459)</u>	<u>730,692</u>	<u>(121,330)</u>	<u>609,362</u>
Totals	<u>\$ 9,511,190</u>	<u>\$ 2,152,153</u>	<u>\$ (327,588)</u>	<u>\$ 11,335,755</u>	<u>\$ (262,459)</u>	<u>\$ 11,073,296</u>

## 12. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the North Hampton to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

The \$250,967 reported as landfill postclosure care liability at June 30, 2017 represents the remaining estimated postclosure maintenance costs. These amounts are based on what it would cost to perform all postclosure care in



2017. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

### **13. Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. The Town reports two items as deferred inflows of resources: one which is attributable to changes in the net pension liability, and the other which arises from the current financial resources measurement focus and the modified accrual basis of accounting in governmental funds. Deferred inflows of resources related to pension will be recognized in pension expense in future years and is more fully described in Note 17. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

### **14. Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

### **15. Governmental Funds - Balances**

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at June 30, 2017:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.

Unassigned - Represents amounts that are available to be spent in future periods, and deficit funds.

Following is a breakdown of the Town's fund balances at June 30, 2017:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 481,540	\$ 481,540
Total Nonexpendable permanent funds	-	481,540	481,540
Restricted			
Grants and revolving funds	-	37,321	37,321
Police details	-	100,622	100,622
Recreation	-	10,679	10,679
Library	-	125,493	125,493
Mosquito	-	22,428	22,428
Heritage and sidewalk	-	7,370	7,370
PEG television	-	275,811	275,811
Ambulance operating	-	26,033	26,033
Ambulance capital	-	485,542	485,542
Conservation	-	307,340	307,340
Expendable permanent funds	-	20,506	20,506
Total Restricted	-	1,419,145	1,419,145
Committed			
Capital projects funding	31,703	-	31,703
Building maintenance	197,738	-	197,738
Library building	258,817	-	258,817
Tennis court	29,933	-	29,933
Fire Department	82	-	82
Information technology	9,516	-	9,516
Road reclamation	859	-	859
Town buildings	162,384	-	162,384
Coakley	221,417	-	221,417
Document management	37,126	-	37,126
Health stabilization	176,601	-	176,601
Accrued benefit liability	21,148	-	21,148
Earned time settlement	69,827	-	69,827
Paramedic training	24,259	-	24,259
Revaluation	63,759	-	63,759
Municipal transportation	52,418	-	52,418
EPA Stormwater	60,013	-	60,013
Total Committed	1,417,600	-	1,417,600
Assigned			
For encumbrances			
General government	21,600	-	21,600
Public safety	104,720	-	104,720
Public works	5,000	-	5,000
Culture and recreation	13,850	-	13,850
Capital outlay	58,492	-	58,492
Total Assigned	203,662	-	203,662
Unassigned			
General fund	2,450,999		2,450,999
Capital projects	-	(31,703)	(31,703)
Total Unassigned	2,450,999	(31,703)	2,419,296
Total Fund Balance	\$ 4,072,261	\$ 1,868,982	\$ 5,941,243



## 16. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 2,450,999
Unavailable revenue	181,761
Allowance for doubtful accounts	<u>(108,058)</u>
Tax Rate Setting Balance	<u>\$ 2,524,702</u>

## 17. Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

### A. Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report

publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

*B. Benefits Provided*

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is  $\frac{1}{60}$  or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at  $\frac{1}{66}$  or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

*C. Contributions*

Plan members are required to contribute a percentage of their gross earnings to the pension plan, for which the contribution rates are 7% for employees and teachers, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.86% to 25.32% of covered compensation. The Town's contributions to NHRS for the year ended June 30, 2017 was \$532,397, which is equal to its annual required contribution.

*D. Summary of Significant Accounting Policies*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

*E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2017, the Town reported a liability of \$7,233,036 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the Town's proportion was 0.13602080 percent.

For the year ended June 30, 2017, the Town recognized pension expense of \$785,886. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,101	\$ 91,335
Changes of assumptions	890,157	-
Net difference between projected and actual earnings on pension plan investments	452,536	-
Changes in proportion and differences between contributions and proportionate share of contributions	18,856	53,519
Contributions subsequent to the measurement date	532,397	-
Total	<u>\$ 1,914,047</u>	<u>\$ 144,854</u>



\$532,397 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as pension expense in 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$	237,568
2019		237,568
2020		405,698
2021		339,605
2022		<u>16,357</u>
Total	\$	<u><u>1,236,796</u></u>

*F. Actuarial Assumptions*

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent per year
Salary increases	5.6 percent average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation Percentage	Weighted Average Average Long- Term Expected Real Rate of Return
Large Cap Equities	22.50 %	4.25%
Small/Mid Cap Equities	7.50	4.50%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.75%
Emerging Int'l Equities	7.00	6.25%
Total international equities	20.00	
Core Bonds	5.00	0.64%
Short Duration	2.00	-0.25%
Global Multi-Sector Fixed Income	11.00	1.71%
Absolute Return Fixed Income	7.00	1.08%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.75%
Opportunistic	5.00	3.68%
Real estate	10.00	3.25%
Total alternative investments	25.00	
Total	100.00 %	

#### G. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.25%) or one percentage-point higher (8.25%) than the current rate:

<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
\$ 9,293,958	\$ 7,233,036	\$ 5,523,827

*I. Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

**18. Post-Employment Healthcare and Life Insurance Benefits**

**Other Post-Employment Benefits**

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of a required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

*A. Plan Description*

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by RSA 100-A:50. As of June 30, 2017, the valuation date, approximately 16 retirees and 35 active employees meet the eligibility requirements. The plan does not issue a separate financial report.



*B. Benefits Provided*

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

*C. Funding Policy*

Retirees contribute 100% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

*D. Annual OPEB Costs and Net OPEB Obligation*

The Town's fiscal 2017 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount determined using the alternative measurement method in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2017, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on the alternative measurement method of valuation as of June 30, 2017.

Annual Required Contribution (ARC)	\$ 117,081
Annual OPEB cost	117,081
Contributions made	(73,453)
Increase in net OPEB obligation	43,628
Net OPEB obligation - beginning of year	383,719
Net OPEB obligation - end of year	\$ 427,347

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2017	\$ 117,081	62.7%	\$ 427,347
2016	\$ 42,823	161.8%	\$ 383,718
2015	\$ 140,972	93.1%	\$ 410,162

#### E. Funded Status and Funding Progress

The funded status of the plan as of June 30, 2017, the date of the most recent valuation, was as follows:

Accrued liability (AL)	\$ 703,691
Value of plan assets	<u>-</u>
Unfunded accrued liability (UAL)	<u>\$ 703,691</u>
Funded ratio (value of plan assets/AL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 2,635,942</u>
UAL as a percentage of covered payroll	<u>27%</u>

Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to the broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The Schedule of OPEB Funding Progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the value of plan assets is increasing or decreasing over time relative to the accrued liabilities for benefits.

#### F. Alternative Measurement Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2017 valuation, the alternative measurement method was used. The value of assets was not determined, as the Town has not advance funded its obligation. The amortization costs for the initial UAL is a level percentage of payroll for a period of 30 years, on a closed basis.

## **19. Commitments and Contingencies**

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Abatements - There are several cases pending before the New Hampshire Superior Court and Bureau of Tax and Land Appeals in regard to alleged discrepancies in property assessments. According to the Town's counsel, the probable outcome of these cases at the present time is indeterminable, although the Town expects such amounts, if any, to be immaterial.

## **20. Implementation of New GASB Standard**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, replacing requirements of Statements No. 45 and 57, effective for the Town beginning with its year ending June 30, 2018. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specific criteria and for employers whose employees are provided with defined contribution OPEB.



**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**

**SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY (GASB 68)**

**JUNE 30, 2017  
(Unaudited)**

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Percentage of the Total Pension Liability</u>
June 30, 2017	June 30, 2016	0.13602080%	\$7,233,036	\$ 2,453,285	294.83%	58.30%
June 30, 2016	June 30, 2015	0.13666659%	\$5,414,084	\$ 2,415,803	224.11%	65.47%
June 30, 2015	June 30, 2014	0.13595883%	\$5,103,331	\$ 2,320,089	219.96%	66.32%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available*

See Independent Auditors' Report.

**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**

**SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)**

**JUNE 30, 2017**

**(Unaudited)**

New Hampshire Retirement System					
<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	Contributions in Relation to the <u>Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2017	\$ 532,397	\$ 532,397	\$ -	\$ 2,635,942	20.20%
June 30, 2016	\$ 488,567	\$ 488,567	\$ -	\$ 2,453,285	19.91%
June 30, 2015	\$ 458,671	\$ 458,671	\$ -	\$ 2,415,803	18.99%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available*

See Independent Auditors' Report.

**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**  
**SCHEDULE OF FUNDING PROGRESS (GASB 45)**

**June 30, 2017**  
**(Unaudited)**

**Other Post-Employment Benefits**

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
06/30/17	\$ -	\$ 703,691	\$ 703,691	0.0%	\$ 2,635,942	27%
06/30/16	\$ -	\$ 638,599	\$ 638,599	0.0%	\$ 2,453,285	27%
06/30/15	\$ -	\$ 1,299,690	\$ 1,299,690	0.0%	\$ 2,345,323	55%

See Independent Auditors' Report.





*Cover photo courtesy of Cynthia Burke*

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